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GENERAL PURPOSES COMMITTEE

Thursday, 26th November, 2020 at 7.00 pm

Virtual Meeting/Remote - please use the links on the Agenda Front Sheet to join the virtual meeting

Please click [Here](#) to view the meeting or copy and paste the link below into your web browser:

<https://bit.ly/2UGqYPP>

Membership:

Councillors : Mahym Bedekova (Chair), Tim Leaver (Vice Chair), Yasemin Brett, Katherine Chibah, Lee David-Sanders, Joanne Laban, Bernadette Lappage, Dino Lemonides and Claire Stewart and Peter Nwosu (Independent Member)

AGENDA – PART 1

1. WELCOME & APOLOGIES

2. DECLARATIONS OF INTEREST

Members of the Council are invited to identify any disclosable pecuniary, other pecuniary or non-pecuniary interests relevant to the items on the agenda.

3. MINUTES OF THE MEETING HELD 15 OCTOBER 2020 (Pages 1 - 10)

To receive and agree the minutes of the General Purposes Committee meeting held on the 15 October 2020.

4. UPDATE ON THE AUDIT OF 2019/20 STATEMENT OF ACCOUNTS
(Pages 11 - 16)

To receive a report from the Executive Director Resources.

5. BDO- UPDATE ON THE AUDIT OF 2019/20 STATEMENT OF ACCOUNTS

This will be a verbal update from BDO (External Auditors).

6. UNIVERSAL CREDIT IMPLEMENTATION UPDATE (Pages 17 - 22)

To receive an update report on Universal Credit Implementation.

7. CYBER & TECHNOLOGY SECURITY UPDATE (Pages 23 - 30)

To receive an update report on Cyber and Technology Security.

8. ELECTORAL SERVICES UPDATE

A presentation will be received providing an Electoral Services update.

9. RISK REGISTER UPDATES (Pages 31 - 74)

To receive a report from Gemma Young, Head of Internal Audit and Risk Management providing updates on:

- Corporate Risk Register
- Brexit Risk Register
- COVID-19 Risk Register

10. INTERNAL AUDIT PROGRESS REPORT (Pages 75 - 100)

To receive a report on the Audit and Risk Management Service Progress update.

11. GENERAL PURPOSES COMMITTEE WORK PROGRAMME 2020/21
(Pages 101 - 104)

12. DATES OF FUTURE MEETINGS

To note the dates of future meetings:

- Thursday 14 January 2021
- Thursday 4 March 2021
- Thursday 22 April 2021

All meetings start at 7pm.

MINUTES OF THE MEETING OF THE GENERAL PURPOSES COMMITTEE HELD ON THURSDAY, 15TH OCTOBER, 2020

MEMBERS: Councillors Mahym Bedekova (Chair), Katherine Chibah, Lee David-Sanders, Joanne Laban, Bernadette Lappage, Dino Lemonides and Claire Stewart and Peter Nwosu (Independent member)

Officers: Fay Hammond (Executive Director Resources, Matt Bowmer (Director of Finance), Gareth Robinson (Head of Corporate finance, Bola Tobun (finance Manager, Pensions & Treasury), Gemma Young (Head of Internal Audit & Risk Management), Doug Wilson (Head of Strategy & Service Development), Des O'Donoghue (Brokerage & Market Development Manager), Jeremy Chambers (Director of Law & Governance), Jayne Middleton-Albooye (Head of Legal Services) and Susan O'Connell (Governance Officer)

Also Attending: David Eagles (BDO), Francesca Palmer (BDO) and 1 member of the public

1. WELCOME AND APOLOGIES

The Chair welcomed everyone to the meeting. Apologies for absence had been received from Councillors Brett and Leaver.

The Chair agreed to amend the running order of the agenda to accommodate those in attendance. However for clarity the minutes are shown in the order of the published agenda.

2. DECLARATIONS OF INTEREST

There are no declarations of interest.

3. MINUTES

AGREED the minutes of the Member & Democratic Services Group meeting held on 30 June 2020 be approved.

AGREED the minutes of the General Purposes Committee meeting held on 23 July 2020 be approved.

4. 2019/20 FINAL ACCOUNTS UPDATE

Fay Hammond, Executive Director People, Matt Bowmer, Director of Finance and Gareth Robinson, Head of Corporate Finance introduced this report.

NOTED

1. Fay Hammond advised that although the accounts were out on time at the end of June, the lack of resources within the team has caused

GENERAL PURPOSES COMMITTEE - 15.10.2020

problems with the audit, so currently the council is not in the position that it would like to be in. Every effort will be made working with BDO to hit the November deadline, but this is at risk.

2. The accounts have taken place against the backdrop of Covid 19 and against the need for major change as noted in the October 2019 report to the previous Audit and Risk Committee.
3. The five key factors noted in that report were; the need for a new asset register; inconsistent set of accounts; inadequate quality control, financial system issues and HRA valuations of beacon properties.
4. There were serious concerns from finance and by BDO on the data contained within the Asset Register.
5. Inconsistent accounts due to no core trial balance which is often the basis of the statement of accounts itself
6. Lack of an adequate quality control process and a financial system which is difficult to interrogate so very difficult to response to auditors with the key documentation evidence that they require in a timely manner.
7. To resolve these issues a resourcing plan was put in place. This involved bringing in two temporary chief accountants with a specific remit on capital and revenue, as well as additional resources to partly backfill vacant posts to ensure that there were adequate resources to deliver the audit. Unfortunately, prior to closedown of accounts both agency staff left, and the Council was unable to replace them. On top of this one team member retired and two individuals left the team. Two new staff members at accountant level were recruited, unfortunately one of these had a bad injury and will be off work until early November and the other started 19th October 2020. The Council is reliant on two staff members for the main Accounts, although the main pension fund team is fully resourced. Moreover, the main accounts require specialised resource, preventing major reallocation of existing internal resources. There is a long-term plan as the Council has gone out to recruit to the role of Chief Accountant and trying to arrange a short-term contract as well.
8. The Council did meet the first deadline to produce the Accounts under revised timelines. However, it will require a significant extra push to meet the next deadline.
9. A new Asset Register has been successfully implemented and in the course of this implementation, the officers have discovered numerous errors in the records. The challenge for BDO is due to the delays on the other items, they have not been able to review the data migration on the asset register.
10. A new trial balance was produced for the accounts and the main statements are consistent but notes not linked to the Trial Balance have errors on them. BDO have raised these inconsistencies and working papers need to be updated, in line with their challenges.
11. There was a similar issue with regards to valuation documents, as many documents were not updated with the word 'Final' even though they were the final documents. Also, there was also a table with an incorrect total. These issues should have been picked up in the natural review process but instead were sent to the auditors, which wasted a

GENERAL PURPOSES COMMITTEE - 15.10.2020

lot of their time checking. This takes away from time that their junior officers would normally have spent on sampling.

12. All the major balances were reconciled to the end of August. However, the smaller balances have not been; these are potentially over £1m on any individual code. There was a specific issue relating to leaseholder debtors in that a detailed listing could not be produced that reconciled to the end of year balance. The listing of a debtor or a creditor details how much money is owed to or owing by or to the council, which is key supporting evidence. The auditors cannot test, validate and verify those balances. This evidence should be available to them when they arrive. This has led to delays in the audit process overall.
13. The financial system itself is clunky and challenging to interrogate but cannot be easily fixed. This creates a real challenge for auditors when sampling as each transaction cannot easily be followed through the system and is very time consuming to test.
14. The other major issue is the HRA valuations. Despite work undertaken to change processes the same situation has repeated itself. BDO received this late, the beacon sheets did not match the main valuations documents. These beacon sheets are the documentary evidence of the construction type and how the property has been valued and include 2-3 comparable properties. There are 400 core beacon values and more than 10k properties across the entire estate. Every beacon sheet should have 2 or 3 comparables and BDO need to test that these are appropriate comparables so that they can challenge the audit process. This checking process did originally take place. However, the information provided to the Council was an erroneous control sheet. Following BDO's query over 1200 documentary sheets had to be reviewed with the valuers in detail over three different periods. This caused delays in getting these backs to BDO of over one month and the Council missed a resourcing window of staff due to this.
15. BDO want to resolve all outstanding queries. The Council will need to undertake an additional process to check all the queries that we have submitted so there is quality assurance before BDO can audit.
16. Alongside the Meridian Water beacon valuations and the review IS19 calculations pension liabilities and the bad debt provisions are the main elements in the audit. There is probably 50% of the audit still to take place with the statutory deadline only six weeks away this will be very challenging to complete this on time.
17. In terms of the next steps the following three points were highlighted:
 - There has been successful recruitment over the summer of the system accountant, who then started although he had an unfortunate accident, leading him to being off work till early November and an asset accountant starting on the 19 October. The advert for permanent Chief Accountant also goes live on the 19th October and the Council are seeking agency cover for the period that it takes to recruit.
 - The council is working very closely with BDO, mindful of their resources as well as those of the council. A two-week pause has been agreed with BDO to allow for some leave to be taken and to clear down the existing queries and to ensure that the final

GENERAL PURPOSES COMMITTEE - 15.10.2020

pieces of work needed by BDO have been properly quality assured. If we are to achieve the deadline of the 30 November everything must be right first time.

- There has been good progress on the reconciliation work over the summer and there are reconciliations in place for all major accounts until the end of August. There is a monthly process in place, which has been facilitated by the trial balance that is now in place.

Questions, comments and queries raised:

- The Council has been in this position with the same issues being raised before several times what are we doing differently in the next steps. What's the deadline for recruitment? Officers advised that have gone for an agency Chief Accountant and are currently reviewing CV's if there is someone suitable, they should be in place within a couple of weeks. With regards to the permanent recruitment by the time the selection process has been completed it is likely to be January or February next year at least before someone is in post. Part of the strategy is if the permanent recruitment is unsuccessful, we will have an agency person that can see through the accounts for continuity. The job description has been rewritten and regraded to attract applicants and ensure that the right person with the right skills are employed. Similar issues to that in previous years currently as do not have a Chief Accountant in post in the Council, this person would normally pull all these issues together. Had the role have been in post, recruitment was attempted but was unsuccessful the council would be in a very different position. The main hiccup has been resourcing.
- What was the problem with Northern Trust? Northern Trust will be picked up under the pension fund items
- In terms of Meridian Water valuations there was previously an issue on industrial and residential values, and which was used. Why are there still issues with this? Officers advised that for Meridian Water a document has been commissioned from an outside specialist (on local government financial accounting) to review the classification of Meridian Water itself and this has been presented to BDO. BDO are closing off other queries before reviewing this. The valuers have provided different types of valuation for Meridian Water. The area of technical dispute of classification is why the accountancy document was requested to provide the evidence that BDO require. This was commissioned when it was realised that it was needed.
- Members commented that quality assurance has fallen down during the process. What has been put in place to address this moving forward if we end up with the same resource issues? With roughly 50% of the audit still to do in six weeks how confident are we that this can be achieved? Officers advised that the insufficient quality review has caused difficulty and resource challenges for both the council and BDO. The key focus of the two-week pause is to clear up outstanding queries and to make sure that the items that BDO still need to review for the closing part of the audit are given a thorough quality review

GENERAL PURPOSES COMMITTEE - 15.10.2020

before handing anything over to them. This deadline is a real challenging target and to achieve this must get things right first time.

- Following a request from a member to receive the technical valuation for Meridian Water to be shared with the Committee. Officers confirmed that this can be shared with the Committee members.

5. BDO- LBE AUDIT UPDATE REPORT

David Eagles from BDO (external auditors) introduced the report.

NOTED:

1. BDO covered the following two key points; to look at where we are and why we are where are and a technical point of reporting significant control deficiencies identified up to this point to the Committee which are directly relevant to the position of where we are.
2. The current position in terms of BDO's view of the situation is that the Council started out with recognition that the audit trail provided last year, the accounts productions process including valuations did not work and needed fundamental revision. Significant revisions to the process have been undertaken both in terms of commissioned valuations and the HRA beacons, the asset register and also some of the trail and mapping of the accounts.
3. There was also a clear view on the resourcing needed for the accounts. Losing two very key senior individuals before closedown of accounts and to lose other people put the Council in a very difficult position. Inevitably, this has led to some lack of focus on some of the trail as the processes push through to achieve the deadline. This has meant that some of the trail and the quality control has not taken place in the way it was originally intended.
4. BDO's view is that the Council would not be in the situation that it is currently in had the resourcing that was planned to be in place been there. There also had some bearing on support for the audit once BDO were virtually on site to ask questions and start challenging things to find the samplings and respond to queries. Due to the quality control issues there were more queries coming through than BDO would normally raise in a normal year as part of this process.
5. It will be incredibly challenging to meet the 30 November deadline; this will require a right first-time approach to things. When BDO request information it must be the right item for the right timeframe. This is part of the reason for this two week pause.
6. In terms of the control deficiencies BDO refer to two particular items reporting under ISA265 they are asked to report as early as possible. The control issues are detailed on page 40 onwards of the agenda pack, one relates to the preparation of the financial statements quality control and the second point relates to the significant risk of valuation, relates to some of the challenges that were unable to be completed to the original plan.
7. Nothing is finished as yet there are a number of things that BDO are working through with the Council to address.

GENERAL PURPOSES COMMITTEE - 15.10.2020

The Committee agreed to note the report.

6. BDO - PENSION FUND AUDIT UPDATE

David Eagles from BDO (external auditors) provided a brief verbal update

NOTED

1. BDO had hoped to bring the audit completion report for the pension fund audit report to this meeting, most of the audit is completed. However, the manager who was drafting the report has been off sick with Covid-19. This will now come to the November meeting of the Committee.
2. BDO sign off both opinions at the same time so the Pension fund accounts cannot be finalised until the main council's accounts are.

7. 2019/20 FINAL PENSION FUND ACCOUNTS

Bola Tobun, Finance Manager, Pensions and Treasury introduced the report.

NOTED:

1. The Council is expecting BDO to issue confirmation and report of the audit, unfortunately this is not available.
2. The account itself is on page 54 of the agenda papers. The accounts contain two statements; where we deal with members contributions from employers and employees. The second statement is the transactions showing how the money is invested and the return that is made- the Net Assets Statement.
3. The only change since draft account that the Committee received in July is on the returns from investment, the position has been revised as the pension fund banker/ custodian Northern Trust used the previous months valuation for five of our Fund's portfolios. This is because the prices and valuations of these portfolio's cannot easily be obtained on the stock market. The global pandemic has had an effect on the market asset hence most of the assets depreciated further by the 31st March 2020. When the draft account was presented back in July the closing net assets were £1.167bn but is now £1,149bn. The assets depreciated further from the previous year by a total by £35.7bn.
4. The fund has appreciated by almost £100m by the end of June 2020 to £1.267bn. Due to the effect the Covid 19 pandemic is having on the global economy a triennial valuation update was undertaken as at 31st March 2020, the detail of the outcome of this exercise can be found on page 48 of the agenda (section28). The fund was overfunded with funding level of 103% and surplus of £39m, when the triennial valuation was undertaken as at 31st March 2019. A valuation update undertaken as at 31st March 2020 indicates a reduction in funding level to 96% with corresponding deficit value of £50m.
5. Attention is drawn to the table comparing Enfield with other funds (page 48 section 27). One year to date Enfield is ranked at 10 out of 63 funds.

GENERAL PURPOSES COMMITTEE - 15.10.2020

6. The covering report was asking for approval from the Committee this is to be held back until BDO's ISA260 on the accounts. This has been delayed due to illness at BDO.

Questions, comments and queries raised:

- Clarity requested what the benchmark fund is and how it is arrived at? Officers advised that the benchmark in this case is the fund benchmark based on different targets, index and benchmark of each asset class or portfolio that made up Enfield total investments. Enfield pension fund benchmark is therefore a basket or aggregate of each of all our investment portfolios benchmarks. As we have a different index for each of our active global equities and for passive global equities, different index and benchmark for our bonds and private equity. The PIRC universe is the average return of all the 63 LGPS funds returns with this organisation called PIRC (Pensions & Investment Research Consultants Ltd) league table.
- In the report talks about a deficit but looking at the numbers looks like a surplus. The deficit figure of £50m is correct the liability is wrong, it should be (£1,219m). The error will be corrected this is only in the report for the committee and is not part of the pension fund accounts.
- Page 71 are in thousands of millions, is this correct? There are a series of checks that need to be made before these are signed off. Officers confirmed that this will be checked.

8. COMMISSIONING (BROKERAGE) UPDATE REPORT

Doug Wilson, Head of Strategy and Service Development introduced the report.

NOTED

1. The Brokerage service works in Health and Adult Social Care. As part of our statutory functions the council is required to support people to purchase care when they are unable to do this for themselves.
2. A Brokerage audit was undertaken as part of the 2018/19 Audit Plan. This service was proposed for audit to provide assurance that the brokers were working appropriately, and that there was appropriate oversight and governance.
3. The audit was completed in March 2019 with Reasonable Assurance. A couple of items were picked up; the process and policy for selecting care providers was not clear enough, the criteria applied was not clear, and the documentation and decision-making process was not clear.
4. Work has been undertaken to put the necessary work in place including policy documentation, processes and regular oversight processes.
5. A subsequent report came back to the previous Audit and Risk Committee covering the transition of service from one part of the council to another. The auditors were satisfied that the appropriate measures had been put in place and all the actions and recommendations within the report had been addressed, specifically

GENERAL PURPOSES COMMITTEE - 15.10.2020

around how the council determines which care providers are chosen. This information is detailed in the appendices on the agenda papers.

6. There is also a regular assurance process in place including regular staff supervision. As part of the supervision a sample of cases will be reviewed to ensure that the criteria for selection is clear and documented and that the outcome is as we would expect it to be.

The committee agreed to note the report.

9. RISK REGISTER UPDATES

This was introduced by Gemma Young, Head of Internal Audit and Risk Management

NOTED:

1. The report includes the Corporate Risk Register, the COVID-19 Risk Register and the Brexit Risk Register.
2. The Corporate Risk Register has been circulated for review by DMT's and has been updated with two new risks being added. These are; Civil Unrest and Climate Change.
3. The COVID-19 Risk Register has been updated by the COVID-19 Recovery Group and by Silver with two additional risks. These are; Local Lockdown and Second Wave.
4. The Brexit Risk Register is currently being recirculated by the Brexit Panel. There are no major updates to this register. This will come back to the committee in November due to the closeness of the deadline. This will include a major update to ensure that this includes the most up to date risks.

The following query was raised:

The statutory deadline on the EU Settlement scheme is six months after the transition period. Is this issue picked up in the Risk Register? Gemma Young agreed to ensure that this is picked up in the major update of the Brexit Risk Register.

10. AUDIT AND RISK MANAGEMENT SERVICE PROGRESS REPORT

This was introduced by Gemma Young, Head of Internal Audit and Risk Management.

NOTED

1. This item comes to every meeting to update the Committee members
2. On the 2020/21 Internal Audit Plan there are 58% audit assessment reviews commenced with 8% of these finalised. This compares to 54% commenced and 16% completed in September 2019. There was a slight delay to the start of the plan due to the impacts of Covid-19.
3. Since the plan was agreed in July 2020, no audits have been cancelled but one additional audit has been added to the plan. This is Enfield

GENERAL PURPOSES COMMITTEE - 15.10.2020

Stands Together, which was the council's fund-raising response to the Covid 19 crisis. This has been audited already

4. Five audits have been completed since the start of the year. Four of which were grant certifications or management letters where an assurance opinion is not required. The remaining audit was a Limited assurance opinion and is detailed within the agenda report.
5. In terms of tracking agreed actions from internal audit work, managers have implemented 82% of high priority and 54 % of medium priority which were due by the end of August 2020.
6. The report also summarises the work undertaken by the Counter Fraud Team with a particular focus on the business grants given out during the Covid-19 pandemic. Grants covering £1.4m have been withheld and recovered.
7. The Counter Fraud team has identified savings to date of £1.9m in the financial year so far.
8. £28k has been recovered under a Proceeds of Crime Act and a theft of £20k from the Council is being prosecuted by the Crown Prosecution Service.

The following query was raised:

- Following a query on overdue audit actions that have been outstanding for more than one year. Gemma Young advised that this has been a real concern. Part of the Annual Audit opinion last year picked up that there were quite a lot of outstanding actions. Having identified the issue of recommendations not being completed in a timely manner there are additional Assurance Boards being held. These are chaired by the Chief Executive of the Council and has a very senior focus. Gemma Young is also attending Senior Management Team meetings across the Directorates much more frequently. This position should improve further over the next six months.

The Committee agreed to note the work completed by the Audit and Risk Management Service during the period 1 April 2020 to 15 September 2020.

11. AUDIT & RISK COMMITTEE ANNUAL REPORT 2019-20

The Chair Cllr Bedekova introduced the Audit & Risk Management Committee Annual Report 2019/20.

NOTED

1. The Audit & Risk Management Committee Annual Report 2019/20 is a summary of work the Audit & Risk Management Committee had achieved and oversaw the work of Internal Audit 2018/19.
2. This is the Chair of the Committee's report on the activities of the committee over the last municipal year.
3. This report is produced as a requirement of the council constitution and provides details of the previous work that the committee has undertaken.

GENERAL PURPOSES COMMITTEE - 15.10.2020

4. The summary of work is all detailed within the report on pages 249-254.
5. The Audit & Risk Management Committee has now been replaced by the General Purposes Committee and the terms of reference are detailed on pages 255-257 of the report.

AGREED that the Annual Report be approved for referral by the Chair onto Council at its meeting on the 18 November 2020.

12. GENERAL PURPOSES COMMITTEE WORK PROGRAMME

The work programme for 2020/21 was noted with no additions.

13. DATES OF FUTURE MEETINGS

The dates of future meetings were noted.

The meeting ended at Time Not Specified.

London Borough of Enfield**General Purposes Committee****26 November 2020**

Subject: Update on the Audit of the 2019/20 Statement of Accounts**Cabinet Member: Cllr. Maguire****Executive Director: Fay Hammond****Key Decision:**

Purpose of Report

1. This report sets out the progress on the Council's External Audit. It reminds members of the wider landscape of auditing and focuses attention on the key items that need to be audited for the Accounts to be closed. It notes the reasons for the delays.

Proposals

2. General Purposes Committee to note that there has been a delay to Council and BDO meeting the statutory deadline of 30th November 2020. The expectation is that the Council's accounts will be signed off with an unqualified opinion.

Reason for Proposals

3. The Council is required to keep members updated on the status of the Audit. The Council will be reporting that it will not meet the statutory deadline.

Relevance to the Council's Corporate Plan

4. The Council's Plan is delivered through resilient finances. The external Audit is a process of testing and challenging to ensure the Accounts present a true and fair view of the Council's financial position.

Background & Progress to Date

5. In the update report to General Purposes Committee on 15th October 2020, officers were still aiming to meet the statutory deadline date of 30th November 2020. Despite best intentions, officers have been unable to respond to audit sample requests in the required timescales and have struggled to deal with the volume and complexity of the outstanding queries. At the time of the Committee, a two week pause was agreed to move the outstanding queries forward, however, that proved to not be enough time to generate sufficient traction.

Pension Fund

6. During this period, it has been important to prioritise the Pension Fund Accounts audit. Due to the Triennial Review, which is the three yearly revaluation of Pension Fund liabilities, the Pension Fund audit has required a higher level of scrutiny, especially around the quality of the data on individual member entitlements. Most years, the Pension Fund questions focus on the investments primarily and the Council's questions focus on the liability for future entitlements for members (IAS 19 Pension Fund Liability) but every three years, the Pension Fund undertakes a Fund level assessment of its liabilities.
7. As the Triennial Review took place based during the 2019/20 financial year, BDO are required to undertake a greater level of audit to ascertain that the Funding Strategy was formulated on a sound basis of data and that the liability calculation appears to be sound, even if there is a separate Pension Fund regulator with primary responsibility for this item. There have been a significant number of detailed queries on the differences between the submissions to the actuaries and the Accounts. Overwhelmingly, these differences reflect different requirements (cashflow versus accrual accounting), however, the auditors need to delve into the details to ensure that there are both adequate controls and that the valuation was conducted appropriately and based on a quality evidential basis of data.
8. Additionally, due to Covid-19, the Council has had to request a new IAS 19 report with updated asset and liability calculations. Traditionally, the Council has not updated the liability for any transfers in or out but simply rolled forward the valuation with updated asset and liability assumptions. However, in 2019/20, there was a large academy transfer of over 200 members, which reduced the Council's pension fund liability by a non-trivial amount, so the process needs to be updated to reflect these transfers and a revised calculation has been produced. Members will be updated on the status of these items at the Committee.
9. It is intended that all Pension Fund queries are either responded to or reviewed by the time of the General Purposes Committee.

Sampling and Current Audit Queries

10. Progress has been made, especially with reference to Property, Plant & Equipment (but not valuation) and journal queries. However, auditors are still reviewing these items and follow-up challenges may still occur.
11. The following items are outstanding and are anticipated to be completed by the time of the General Purposes Committee:
 - Follow up questions on grants, income
 - Finalising Creditor Response
 - Revised IAS 19 Note
12. The Council also intends to ensure that officers are ready to support Collection Fund and the HRA Beacon challenges to match key officer availability in BDO.
13. Closing off the main Creditor Query has taken somewhat longer than anticipated. The main challenges have been the time required to obtain core system reports and missing evidence. To date, one item has been found to have been wrongly accrued but it was below our trivial limit.

14. There is also a Value for Money component to the external audit. BDO have already been provided with the Medium Term Financial Plan, Budget Tracker and Treasury Management Strategy in order to undertake this work. BDO are also reviewing Meridian Water, as the Council's key strategic project, it is standard practice for the External Auditor to ensure they understand the impact on the Accounts and seek additional assurance. This work is underway but may give rise to follow up questions, possibly of a technical nature.

Audit Items Yet to be Reviewed

15. The Council has arranged a series of meetings with valuers to allow the auditors to ask technical review questions and clarify details on specific asset valuations. Spencer Craig, Strutt & Parker and Avison Young will be asked a variety of queries and key technical points will be examined. Knight Frank have already responded to the original queries. The Council will be starting the Audit on Meridian Water when the other valuation items have been completed.
16. The HRA Statements and Notes are being reviewed internally before BDO review it next. The Council is also re-providing a new system report to match the leaseholder debtors and creditors figure at year end.
17. Bad Debt Provisions need to be reviewed in light of more recent data. Under IFRS 9, bad debt provisions have a forward-looking approach, but the challenge is that while historical rates are a solid base point, the impact of Covid-19 is difficult to assess because commentators have a wide variety of forecasts on economic recovery and the likelihood of further lockdowns.
18. Equally, there are a number of smaller notes, such as Member Allowances, Remuneration and the like that will need to be audited by BDO. None of these represent a lot of work individually but collectively they add a significant volume of activity not yet undertaken.

Resourcing

19. Whilst the Council met the statutory deadline for the draft Accounts, it was experiencing resourcing issues and a need for major improvements to the Accounts. The Council lost two individuals with the specialist local government accounting skills before Covid-19. Despite attempts to find alternative candidates into late July, no resource was available on the market, leading to an unsustainable reliance on two key existing officers. It is worth noting that recruitment of the Chief Accountant is underway.
20. The team prioritised the Accounts but the lack of wider specialist resource has also contributed to the resourcing issue. The two officers above are also the specialists in Tax and other technical accounting matters, all of which have required frequent input during the Pandemic.

Next Steps

21. The Council has very recently recruited an interim Chief Accountant and Deputy Chief Accountant, experienced specialist staff to essentially replace the resource that was lost prior to Covid-19. They will join the team at the end of November/start of December and efforts will be made to ensure these staff are fully brought up to speed as soon as possible.

22. The Council is trying to implement a culture of 'getting it right first time' and ensuring responsibility and understanding across the entire Finance function for producing the Accounts. This means a greater focus on internal review of working papers and further training across the team.

Overarching Timetable

23. The Council is reviewing the overarching timetable for the Accounts. The Council wants to have the interim officers in place before it commits to any further dates. It is also worth noting that BDO will be taking leave over the last half of December to return refreshed. However, the final items are outstanding:
- Pension Fund Investments & Liabilities, Collection Fund, anticipated to be completed by end of November
 - HRA Statement & Notes
 - Valuation Queries on Investment Properties,
 - Smaller Notes & Follow Up Queries
 - Technical Queries from BDO
 - Final Quality Review Process by BDO

Further Update on the Audit Environment

24. There is no question that the Audit environment has changed and it is much tougher than in previous years. Relatively few councils have finished their audits. A quick confidential survey has been undertaken and in London, 10 out of the 23 responders are expecting to meet the November deadline. The level of sampling and review has been far more detailed than in previous years and while no major audit adjustments (beyond ones related to Covid-19) have been considered at present, the review is not complete.
25. This tougher recent environment is evidenced by the report by the Financial Reporting Council (FRC) on local government audit and two audit firms on local government finance, Mazar's and Grant Thornton, the Council's previous auditors, were required to undertake a root and branch review of their practices. BDO are clear that they will have a standard that ensures that they are not regarded in a similar light and no such challenge came their way because of the standard of the audits, which were reviewed by the FRC.
26. Particular areas for focus in the financial statements audit were:
- valuation of property (including investment property)
 - multi-employer pension deficits
 - occurrence and completeness of expenditure
 - first year audit procedures
 - the impairment of receivables
 - the fraud risk assessment and response thereto.
27. As expected, there is a recommendation to increase External Audit fees going forward. BDO and other audit firms need to cover costs of an

increasingly complex and high quality benchmark audit and the current fee arrangements are clearly insufficient. In the past, audit firms employed large numbers of accountants with local government expertise; there are currently insufficient volumes of these people in the UK market.

Safeguarding Implications

28. None in the context of this report.

Public Health Implications

29. None besides the impact of managing the Audit during a Pandemic.

Equalities Impact of the Proposal

30. None in the context of this report.

Environmental and Climate Change Considerations

31. None in the context of this report.

Risks that may arise if the proposed decision and related work is not taken

32. None in the context of this report.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

33. None in the context of this report.

Financial Implications

34. There are no direct financial implications beyond that an unqualified set of Accounts demonstrates that the Council is a 'going concern' and that any audit changes may materially affect the underlying net worth of the entity.

35. Nevertheless, any delay in the Audit and the additional work already agreed in relation to reviewing the new Asset Register will inevitably add to costs.

Legal Implications

36. The responsibilities for the framework within which local authority audits are conducted is the Local Audit and Accountability Act 2014. The Code of Audit Practice sets out what local auditors of relevant local public bodies are required to do to fulfil their statutory responsibilities under the 2014 Act. Schedule 6 of the Act requires that the Code be reviewed, and revisions considered at least every five years. A Code of Audit Practice came into force on 1 April 2020, after being approved by Parliament. The new Code applies to audits of local bodies' 2020-21 financial statements onwards: The detailed statutory Auditor Guidance Notes (AGNs) that will support the new Code are being drafted.

Workforce Implications

37. None in the context of this report.

Property Implications

38. None in the context of this report.

Other Implications

39. None in the context of this report.

Options Considered

40. Not relevant in the context of this report.

Conclusions

41. In conclusion, although the draft statement of accounts was delivered on time, and a number of improvements have been made to the process this year, the audit review stage of the process has not been delivered on time. A contributing factor to this is lack of team resources, this has now been addressed through the recruitment of interim staff and action being taken to put a realistic timetable agreed with BDO to complete the final sign off stage. The accounts are expected to be unqualified.

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Date of report: 18th November 2020

Appendices

None

Background Papers

None

London Borough of Enfield**General Purposes Committee virtual meeting****Meeting Date 26th November 2020**

Subject: Universal Credit
Cabinet Member: Cllr Mary Maguire
Executive Director: Fay Hammond

Key Decision: N/A

Purpose of Report

1. To give an update on the continuing implementation of Universal Credit in Enfield and the associated risks

Proposal(s)

2. To highlight the risks associated with the implementation of Universal Credit in Enfield and the impact of Covid-19, and propose that in future reporting to the Committee that this is linked to the broader impact of poverty in Enfield on the cost of benefits, homelessness and debt to residents and the council.

Reason for Proposal(s)

3. Since the start of natural migration from legacy benefits to UC migration in 2017, the plans to mitigate it are now well embedded, while other variables continue to impact on poverty that subsequently alter the residents and councils experience of benefits, homelessness and debt. It is therefore proposed that future reports to this Committee could incorporate an update on the councils work to reduce poverty and the impact of poverty in the Borough.

Relevance to the Council Plan

4. The migration from legacy benefits to Universal Credit relates to the Council Plan's priority of Safe, Healthy and Confident Communities, and particularly the subset of this which is to deliver essential services to protect and support vulnerable people.

Background

5.1 The DWP started full rollout of Universal Credit on 1/11/17 through natural migration from legacy benefits onto Universal Credit when a relevant change in circumstances occurs. Changes include the need to have claimed one of the legacy benefits that Universal Credit has replaced (Housing Benefit, Job Seekers Allowance, Employment Support Allowance, Income Support, Working Tax Credit and Child Tax Credit) and moving into the borough.

5.2. Not all residents claim Universal Credit. Those that don't claim and will not need to claim for the foreseeable future include Pensioners and those entitled to a severe disability premium (claimants that live on their own and get high levels of disability

benefits). For those in Supported accommodation or Temporary accommodation they can claim Universal Credit for income but still must claim Housing Benefit to help with rental costs.

5.3. 'Managed migration' (describing the planned migration of all those residents that had not 'naturally' migrated as the result of a change of circumstances) was planned by the DWP to start July 19, but that date was put back to July 20 and (presumably due to Covid) has subsequently slipped again. We currently have no updated date for the start of managed migration. The aim of the DWP was to ensure all working age residents eligible for Universal Credit, on legacy benefits were transitioned to claim Universal Credit, leaving no one (apart from Pensioners and the vulnerable group noted in 5.2) on the legacy benefits by December 2023.

5.4 The LBE services that work with UC claimants are now well versed in their needs and the risks that were identified at the outset are now well managed – with the proviso that not all the risks can be completely managed since it's the DWP process itself that create the risk e.g. paying UC a month in arrears, having an average wait of 5 weeks after claiming until the first payment is made, and not sharing data on UC cases with the local authority). Some claimants continue to struggle with the consequences of moving into Universal Credit from legacy benefits. Regular LA/DWP engagement meetings to feedback issues and raise awareness cover the following key issues for claimants and landlords:

Monthly payment of benefits as a lump sum in arrears can have a negative impact on health and wellbeing, rent arrears, eviction and debts is mitigated by

- DHP claims to help with rent shortfalls
- Check UC awards first and if housing costs incorrect, advise UC customer to request DWP to correct with guidance
- The newly formed dedicated Welfare Advice and Debt team supports individuals to maximise benefits and manage debts
- Good liaison with DWP over issues with UC
- Appropriate referrals are made to the foodbank, citizens advice, other voluntary advice-giving organisations and social services to ensure broader health and wellbeing needs are resolved

LBE as a landlord – dealing with tenants that are getting into rent arrears due to UC is mitigated by:

- Verify rent through landlord portal
- request managed payments (housing costs paid direct to rent account)
- establish reason rent not being paid where housing costs not paid direct or not all covered by UC
- offer advice and help with UC issues; refer tenants for debt advice where needed.

5.5. The impact of Covid-19 on Universal Credit from March 20 – Sept 20, has been significant, with a much faster natural migration taking place due to claimants change of circumstances e.g. losing work and reducing working hours. Local Authorities do not get access to UC data, and therefore we can only measure the impact through monitoring changes to the demand for Housing Benefit and Council Tax Support, Discretionary Housing Payments, welfare advice and debt support, and homeless applications. During this period impacted by Covid-19, the following changes took place:

- HB case load reduced by 1,961 from 26,021 to 24,060
- CTS case load increased overall by 1,390 from 35,862 to 37,171

- Those receiving Council Tax Support on UC increased by 3,559, from 8,635 to 12,194

5.6 One of the most stark issues raised by this lack of access to UC data (which is controlled by the DWP) is that although we know that the households impacted by the Benefit Cap has increased significantly recently, we as a Local Authority, do not know who they are. We know all those households impacted by the benefit cap that are on legacy benefits and proactively work with them to help them avoid long lasting problems eg caused by the build-up of housing debt and potential threat of eviction. DWP statistics in May 2020 identified that Enfield had 3,431 Benefit Capped households. This puts Enfield in the top 5 local authorities in the country for high numbers of households impacted by the benefit cap. We are asking the DWP for this information, as are many other authorities, but as yet there is no promise that this will be made available.

Table 1: Benefit Capped Households by Benefit Type Feb – May 2020

Borough	Universal Credit				Housing Benefit				Combined			
	Feb-20	Mar-20	Apr-20	May-20	Feb-20	Mar-20	Apr-20	May-20	Feb-20	Mar-20	Apr-20	May-20
Barking and Dagenham	272	406	869	1056	224	205	203	199	496	611	1072	1255
Barnet	814	1098	2187	2545	374	359	344	334	1188	1457	2531	2879
Bexley	113	169	413	479	138	132	130	134	251	301	543	613
Brent	950	1131	1924	2335	672	649	624	613	1622	1780	2548	2948
Bromley	141	221	560	666	119	113	103	114	260	334	663	780
Camden	383	437	691	880	220	216	208	199	603	653	899	1079
City of London	8	5	16	19					8	5	16	19
Croydon	664	901	1677	1881	250	243	229	229	914	1144	1906	2110
Ealing	994	1161	1867	2223	484	476	455	446	1478	1637	2322	2669
Enfield	869	1179	2402	2856	618	599	591	575	1487	1778	2993	3431
Greenwich	192	252	535	677	185	176	175	172	377	428	710	849
Hackney	574	688	1089	1235	540	530	497	488	1114	1218	1586	1723
Hammersmith and Fulham	426	498	805	932	107	102	100	100	533	600	905	1032
Haringey	317	499	1339	1608	357	354	347	347	674	853	1686	1955
Harrow	297	418	860	1012	185	182	180	179	482	600	1040	1191
Havering	172	264	588	673	124	121	116	120	296	385	704	793
Hillingdon	320	405	768	953	253	246	244	237	573	651	1012	1190
Hounslow	593	721	1207	1343	109	101	107	100	702	822	1314	1443
Islington	291	357	566	670	199	187	183	176	490	544	749	846
Kensington and Chelsea	250	290	458	570	103	95	105	99	353	385	563	669
Kingston upon Thames	183	226	463	533	85	80	78	75	268	306	541	608
Lambeth	306	446	1114	1328	233	228	227	216	539	674	1341	1544
Lewisham	328	521	1386	1585	276	267	247	243	604	788	1633	1828
Merton	217	264	528	624	97	93	93	98	314	357	621	722
Newham	401	533	1115	1473	395	385	373	373	796	918	1488	1846
Redbridge	218	340	869	1068	182	175	165	161	400	515	1034	1229
Richmond upon Thames	199	258	456	524	79	76	82	84	278	334	538	608
Southwark	295	409	914	1086	156	147	142	137	451	556	1056	1223
Sutton	202	277	524	583	50	45	49	45	252	322	573	628
Tower Hamlets	578	685	1112	1370	287	277	289	274	865	962	1401	1644
Waltham Forest	260	353	802	999	228	217	210	203	488	570	1012	1202
Wandsworth	426	505	801	946	244	239	239	238	670	744	1040	1184
Westminster	349	423	676	878	203	195	185	178	552	618	861	1056
London	12599	16340	31587	37607	7766	7515	7310	7194	20365	23855	38897	44801

Main Considerations for the Council

6. Rising personal debt, pressure on homelessness and increase in the allocation of certain 'benefits such as CTS and DHPs, continue to be one the implications of UC alongside other key variables such as the changing the LHA rate (excepted to have been the cause of the rise in benefit capped households), the cost of housing in the private rented sector, and Covid-19 and the associated economic downturn.

Risk to council	Mitigation
Potential Increase in homelessness (from private sector)	<ol style="list-style-type: none"> 1. Homelessness Reduction Plan now in place. Housing restructure and process change too - made for dealing with customers in process of 2. Closer working between Housing and Financial Assessment service ongoing. Referral path between services to be formalised. 3. High level of ben cap cases on UC established. Request to DWP to get this data to do proactive prevention work on 4. Maintaining homeless prevention officer in JCP and offering support to JCP when customers approach them with homeless issues
Debt recovery	<ol style="list-style-type: none"> 1. Welfare Advice and Debt Support Team Manager and team from 23/3/20 providing support to most vulnerable residents with income and debt issues. Also in place to deal with financial hardship for those affected by Covid 19. Will be expanding from April 21 to do income maximisation and benefit claims assistance through campaigns 2. Promote Council Tax support scheme 2. Discretionary Housing Payments 3. Agree corporate approach to multiple debtors as part of new debt strategy (currently being drafted) 4. Increased risk with impact of Covid 19 and recovery delayed to highlight those struggling
Lack of shared DWP data on UC claimants, leading to a lack of understanding of customer needs	<ol style="list-style-type: none"> 1. HB calculator advises when HB or UC to be claimed 2. DWP LA support pack 3. Lost DWP collocated workers (worked wit LA since 2012) March 20 due to UC pressures with more new claims. Increased risk to the LA in sorting out complex issues for those vulnerable - Putting other mitigations in place 4. Lobbying DWP for access to ben cap data for UC 5. expanding the Welfare Advice and Debt Support Team to support residents with claims

Safeguarding Implications

7. N/A

Public Health Implications

8. N/A

Equalities Impact of the Proposal

9. N/A (this is not a proposal)

Environmental and Climate Change Considerations

10. N/A

Risks that may arise if the proposed decision and related work is not taken

11. This is not a decision

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

12. N/A

Financial Implications

13. N/A

Legal Implications

14. N/A

Workforce Implications

15. N/A

Property Implications

16. N/A

Other Implications

17. N/A

Options Considered

18. This is an update with no options to be considered

Conclusions

19. This update highlights the impact of UC on claimants and the council and proposes that in future reporting to the Committee that this is linked to the broader impact of poverty in Enfield on the cost of benefits, homelessness and debt to residents and the council



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Date of report 17th November 2020

Background Papers

None

London Borough of Enfield**General Purposes Committee****26 November 2020**

Subject: Cyber & Technology Security
Cabinet Member: N/A
Executive Director: Executive Director Resources

Key Decision: N/A

Purpose of Report

This Cyber Security report sets the current position for the organisation, the progress against the Cyber Security Remediation plan of activities and risks.

Proposal(s)

1. Recognise and accept the risks and findings in this report
2. To recognise and accept progress against the Cyber Security Remediation Programme

Reason for Proposal(s)

3. This report provides the existing assurance levels including the use of industry standard tools and local reporting.
4. Increased remote working and increased cyber threats to public sector organisations.
5. Successful attacks on peer organisations.
6. We have been successful in thwarting these attacks, but as these attacks become more sophisticated and are created and distributed using software rather than individuals, then the capacity and methods to thwart these attacks must change.
7. To ensure that our existing tools and processes are robust we will introduce additional testing programme.
8. To maintain statutory compliance and to remain secure, our processes, products and tools continually need upgrading, replacing and new tools introduced.
9. The whole council needs be aware of the increased risks, remain vigilant

and awareness raised and to know what to do when an issue occurs all supported by training.

Relevance to the Council Plan

10. Managing Cyber Security well contributes to the Council's ability to address the values set out within the Council's plan

Background

11. The on-going challenge

Since the July 2020 Cyber Security report, threats worldwide, have continued to increase across all key threats

- Phishing
- Email spoofing
- Ransomware
- Malware
- Distributed Denial of Service

Hackney Council who deliver the same services and use many of the same applications were victim to a ransomware attack in October.

12. Security Reporting for period

Incident Reports (1st July 20 to 31st October 20)

Incident Level	Number	Comments
High (severe business impact)	1	Ransomware Attack on Hackney Council – alerted by LB Hackney and National Cyber Security Council – investigation and actions to ensure Enfield Council not impacted.
Medium (potential impact to a business area)	2	Both were investigated, incorrect information being sent via email or to a wrong recipient. These were investigated by Security, Information Governance and if needed be referred to Data Protection none of which had any impact following review
Low (individual impact/advice)	51	Advice, guidance or reporting issues where websites or tools could not be accessed.

Email Security

The council uses specific email monitoring and security tools to monitor incoming and outgoing emails. Since the July report we have undertaken a full review with the supplier that the tools are optimised and reporting and preventing threats entering the systems correctly.

On average we send or receive around 56,000 emails per day and around 48% of those (mainly incoming) are rejected through the filters set within the tools. These include identifying phishing, spam or virus infected emails and incorrect or unsafe email addresses.

While the review provided assurance that the software and processes work well (e.g. no unsafe emails were sent from the council) it did identify that in just one month the software intercepted nearly 200 malware emails alone. In addition, it also provided a series of improvements and remediation that will be incorporated into the Cyber Security Remediation Programme.

Cyber Security Risk Register

Specific cyber risks are mitigated and risks being reduced or removed through the Cyber Security Remediation Programme that is in delivery. The risk register is being reviewed and will be presented in the next report.

13. Current Progress and Achievements since last report

Phishing Simulation and Testing to monitor awareness and reporting

Over 3,700 users targeted with simulated email, around 23% clicked the link, 3% reported it. The outcomes have been used to raise awareness to key stakeholders, all council employees and will now be repeated on a quarterly basis to identify whether improved compliance awareness and reporting is successful.

Multi Factor Authentication implemented

Multifactor Authentication (also known as Two-Step verification) has been introduced across the whole council. The rollout was expected to complete in July, but in agreement with stakeholders was staggered across the period to ensure all users were supported in the changes. The change has been implemented successfully, with barely any calls or issues being raised and is now part of the standard tools used by the organisation.

PCI/DSS Certification

This is the statutory certification that enables the council to receive and issue payments on our network. The certification was achieved on 4th September.

PSN (Public Services Network) Certification

In July we reported that the re-certification process for accessing Public Services Network (the closed private network used by public sector bodies to exchange information securely) had been delayed in agreement with the cabinet office because of the impact of COVID19. We resubmitted our application in September. They have not taken away our certification as the council has no critical vulnerabilities but they have now required the council to undertake further remediation which it expects to complete by the end of this financial year and at which point it will then commence the next certification process.

NHS Toolkit Submission

The annual return that demonstrates to NHS that we are compliant with security and information governance standards to be able to share data with them. This was completed in October.

Cyber Security Remediation Programme

The programme has now been scoped, activities banded and work has commenced on completing the relevant activities.

There are over 100 activities across 9 delivery streams:

- Applications and Toolsets (21)
- Assurance and Reporting (11)
- Business Continuity and Disaster Recovery (9)
- Communication and Publicity (12)
- Funding and Costs (1)
- Governance and Standards (28)
- Risk Register (5)
- Service Improvement (6)
- Staffing and Support (7)

Since commencing the programme, 17 activities are now completed with around 80 more to be completed by the end of March 21.

Reorganisation of Digital Services (Formerly ICT)

Service Management and Governance Service has been created, reporting into the Director of Digital, Data and Technology. The Head of Service, Martin Sanders is now in post, and Security, Information Governance and Service Management and Delivery now sit in a single service. This has enabled the Security and Information Governance Teams to be realigned to increase resources to deliver both the compliance, assurance and maintaining the security of the organisation, but also to be able to deliver against the Cyber Security Remediation Programme. The next stages will be to bring in some specialist

fixed term roles to ensure we have capacity to deal with new and emerging threats.

The reorganisation and the Digital Services strategy will enable the organisation to look to achieve ISO Standards in the year 2022/23.

Maintaining existing standards

- The Change Advisory Board (CAB) review each ICT change against Cyber Security standards
- All ICT projects are reviewed and signed off against security standards before they are approved
- All ICT suppliers must meet Enfield's Security Standards as part of their contractual terms
- Standard Security Risk Assessments are undertaken for any new or changed ICT tools
- Information Governance Board Terms of Reference have been revised to meet the new standards and re-organised service
- A council-wide Security Assurance Board is now in place to cover all security risks including Cyber

14. Projects to delivered

Cyber Security Remediation Programme

As noted above, all projects are being delivered under a single holistic programme. The previous separate technology projects failed to deliver a joined up programme.

This programme is targeting the majority of its' delivery by the end of March 21.

However, as the programme has begun delivery, it is becoming clear that Enfield needs to invest in new and replace some applications and toolsets to both maintain its' statutory compliance in light of emerging threats, but to raise its standards to National Cyber Security standards and be able to achieve ISO accreditation in the future.

Main Considerations for the Council

15. Awareness of new and emerging threats. Although the council acted quickly to review and mitigate the risks of the Hackney Council attack, it demonstrated the impact of a Cyber attack on a London Council, closing it's services down entirely and it still continues to recover the situation. The impact of such an attack, are not just reputational, they are financial, impact on jobs and service delivery and ultimately can impact on the ability to deliver frontline services affecting people's lives.
16. The direction of travel on delivery of the Cyber Security Remediation Programme is good and moving fast. It requires council wide engagement and support to ensure that it is delivered, embedded and then improved upon to enable the council to remain assured.

17. To maintain and improve its standards, the council will need to continue to invest in its' applications, infrastructure and toolsets to keep pace with cyber security threats to keep entire council network safe from attack.
18. Failure to implement these changes will result in the organisation being non-compliant with the Public Services Network(PSN) and Payment Card Industry (PCI) meaning that we will not be able to share data with other public sector organisations or take on line payments.
19. In addition, the Council has reviewed the Emergency Planning procedures in the light of the Hackney event so that authority is in place to take action at pace in the event of a cyber attack and there are plans in place to simulate a cyber attack in the new year to test out plans.

Safeguarding Implications

20. Maintaining compliant Cyber Security is essential to all services and in particular services for children, young people and vulnerable adults. This report seeks to demonstrate the existing position for the organisation and its' proposed way forward to maintain compliance and reduce risks.

Public Health Implications

21. Service delivery requires compliant and secure systems, this includes any services delivering public health. This report seeks to demonstrate the existing position for the organisation and its' proposed way forward to maintain compliance and reduce risks.

Equalities Impact of the Proposal

22. There are no impacts from this report

Environmental and Climate Change Considerations

23. This Cyber Security report proposes creation of programme of work within the existing service area and staff without any change on property use or energy consumption or carbon emissions or impact on environmental management.
24. This report does not require or request any funding or approval of contracts.

Risks that may arise if the proposed decision and related work is not taken

25. Non-compliance with Security Standards will prevent the council taking payments or sharing information with other public sector organisations.
26. The increased number of cyber threats will continue to grow as the organisation uses more technology. The impact of COVID alone demonstrates that the increase is something that the organisation has

little control over, so it requires the tools and standards in place to deal with it.

27. Staff cultural awareness of cyber security risks will not be embedded in the organisation.
28. Increased ransomware attacks pose direct risk to the authority's systems.
29. Increased Phishing attacks pose a risk to the organisation.
30. End of life software that is still in use will continue to present a risk.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

31. Cyber security attacks, in particular those with criminal intent, will remain an ongoing risk, however, these actions set out mitigate this risk for the organisation.

Financial Implications

32. The financial implications of the Cyber Security programme are funded through the existing Digital Services budgets. As new software and requirements emerge from this ongoing strategy this will be addressed via the medium term financial plan and capital programme; this is a high priority spend area for the Council.

Legal Implications

33. None

Workforce Implications

34. None

Property Implications

35. None

Other Implications

36. ICT Implications are covered within the report and within the risks.

Options Considered

37. Do Nothing was not considered as Enfield would lose its' statutory compliance certifications and put its' entire network and services at risk

Conclusions

The council has committed to delivery of a Cyber Security Remediation Programme and implemented a supporting structure to mitigate risks, maintain compliance and keep ahead of emerging threats.

By delivering that programme, it will provide a basis to raise standards to be ready to achieve ISO accreditation on 2022/23 onwards. It requires the entire organisation to understand it's responsibility to comply with, support and raise awareness and to help Digital Services in keeping the organisation compliant, secure and safe.

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Date of report: 17th November 2020

Background Papers

The following documents have been relied on in the preparation of this report:

None

London Borough of Enfield**General Purposes Committee****26 November 2020**

Subject: Corporate, Brexit and COVID-19 Risk Register Updates**Cabinet Member: N/A****Executive Director: Ian Davis, Chief Executive****Key Decision: N/A**

Purpose of Report

1. This report presents the revised Corporate Risk Register, COVID-19 Risk Register and Brexit Risk Register.
2. The Corporate Risk Register (CRR) has been circulated for review by Departmental Management Teams (DMTs) and the Executive Management Team (EMT) and has been updated accordingly (Appendix A). The risk level for *CR10 - Health & Safety* has been reduced from *High* to *Medium*. Updates to individual risks are recorded in the final column in Appendix A.
3. The COVID-19 Risk Register has been developed with the Council's COVID-19 Recovery Group and Silver and has been circulated to both groups for review and update (Appendix B).
4. At the latest Brexit Panel, a request was made for a full review of the Brexit Risk Register to take place. This has been carried out and the latest version of the register is included at Appendix C.
5. Significant changes since the last time the Brexit Risk Register was presented to General Purposes Committee are:
 - *BR2 – Medicines and Supplies Shortages* - upgraded to *High* (previously *Medium*)
 - *BR3 – Civil Unrest* - upgraded to *Medium* (previously *Low*)
 - *BR14 – Local Businesses* - new risk added

Proposal

6. The General Purposes Committee is requested to note and provide comment on the risks recorded in the:

- Corporate Risk Register
- COVID-19 Risk Register
- Brexit Risk Register

Reason for Proposal

7. The Council's Risk Management Strategy allows for the regular review of the Council's risk registers. In accordance with the Strategy, the General Purposes Committee is responsible for monitoring the effective development and operation of risk management in the Council. Therefore, the Corporate Risk Register, COVID-19 Risk Register and the Brexit Risk Register are presented to the Committee for review and comment.

Relevance to the Council's Plan

Good Homes in Well-Connected Neighbourhoods

8. An effective Audit and Risk Management Service helps to provide assurance over any risks that might adversely affect the delivery of good homes in well-connected neighbourhoods.

Safe, Healthy and Confident Communities

9. An effective Audit and Risk Management Service is an essential management tool which will help the Council achieve its objectives to sustain safe, healthy and confident communities.

An Economy that Works for Everyone

10. An effective Audit and Risk Management Service will help the Council achieve its objectives in building a local economy that works for everyone.

Background

11. The Council's Risk Management Strategy allows for the regular review of the risks the Council faces.
12. In accordance with the Strategy, the General Purposes Committee is responsible for monitoring the effective development and operation of risk management in the Council.
13. Therefore, the Corporate Risk Register (Appendix A,) the COVID-19 Risk Register (Appendix B) and the Brexit Risk Register (Appendix C) are presented to the Committee for review and comment.
14. The nature of the risks on the Corporate Risk Register means responsibility and ownership overlap with various departments within the Council. For simplicity, each risk has been allocated a lead department, however this does not absolve other Departments from responsibility.

15. The Risk Management Team continues to provide oversight, challenge and advice to departments regarding effective risk mitigation and governance.

Main Considerations for the Council

16. Any large complex organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate risks it may face.
17. The Audit and Risk Management Service supports management in the identification and mitigation of risks as part of its work.

Safeguarding Implications

18. There are no safeguarding implications arising directly from this update from the Audit and Risk Management Service.

Public Health Implications

19. Whilst the risk registers are produced to identify risks to Public Health (among other issues) and enable preventative action to be undertaken, there are no Public Health implications arising directly from this update from the Audit and Risk Management Service.

Equalities Impact of the Proposal

20. Corporate advice has been sought regarding equalities and an agreement has been reached that it is not relevant or proportionate to carry out an equalities impact assessment/analysis for this report.

Environmental and Climate Change Considerations

21. One of the additional corporate risks (CR19) which is now being recognised is in relation to Climate Change, specifically that climate change and severe weather events may result in a disruption to delivery of services across the Council. It is recognised that a key mitigation will be delivery of the Council's recently adopted Climate Action Plan, which includes a range of actions as well as targets for monitoring progress.

Risks that may arise if the proposed decision and related work is not taken

22. Any large complex organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate risks it may face.
23. The Audit and Risk Management Service supports management in the identification and mitigation of risks as part of its work and therefore, if this work is not carried out, reviewed and followed up, the Council faces the risk of legal, financial and reputational loss.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

24. N/A

Financial Implications

25. There are no specific financial implications related to this report.

Legal Implications

26. There are no specific legal implications related to this report.

Workforce Implications

27. There are no specific workforce implications related to this report.

Property Implications

28. There are no property implications arising related to this report

Other Implications

29. N/A

Options Considered

30. It is generally accepted best practice that a Council's key risks are regularly reviewed by senior stakeholders, therefore no alternative options have been considered

Conclusions

31. The General Purposes Committee is requested to note and provide comment on the risks recorded in the Corporate Risk Register, the COVID-19 Risk Register and the Brexit Risk Register.

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Date of report 11 November 2020

Appendices

Appendix A: Corporate Risk Register

Appendix B: COVID-19 Risk Register
Appendix C: Brexit Risk Register

Background Papers

None

Appendix A: Corporate Risk Register 2020/21

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
<p>CR01 - Budget Management</p> <p>If the Council's financial position is adversely affected by external factors (including; Brexit, economic downturn, political change, and change to the funding framework etc) then this could affect service delivery.</p>	High	<ul style="list-style-type: none"> - Monthly reporting and forecasts reviewed by senior management - Budget Pressures board set up - Regular reporting to EMT & Cabinet - Monitoring of the Council Tax and Business Rates tax base - Contingencies/reserves reviewed annually - Forward planning - Brexit Panel in operation - 5-year MTFP, 10-year capital programme and treasury strategy 	High	<ul style="list-style-type: none"> - Ongoing review of adequacy reserves - Fair Funding Review – keeping up-to-date 	Resources	<p>This risk continues to remain high and we estimate that our comprehensive response to the COVID-19 crisis including ongoing support for our residents and businesses will cost the Council approximately £68m in 2020/21 and increase the 2021/22 budget gap by £16m to over £30m. Grant funding to support this position has been received however, there remains a 2020/21 budget gap of £19.2m which consists of the Collection Fund.</p> <p>This is an ongoing forecast and the total impact will continue to be updated. Enfield Council's position is broadly equivalent to most other councils in London, we have neither incurred higher than expected costs or experienced excess loss of income. The financial position will continue to be monitored to ensure our fiscal management continues to be robust and responsible.</p> <p>As part of this responsible approach to fiscal management we still aim to deliver the budget savings agreed in February for 2020/21 which will include some staff restructures planned before the pandemic and unrelated to the crisis.</p> <p>Details on the financial impact of COVID-19 were provided to Cabinet in May 2020 and subsequently updated as part of the quarterly budget monitoring reports.</p>
<p>CR02 - Failure to maximise income</p>	High	<ul style="list-style-type: none"> - Dedicated Commercial team focussed on supporting services on maximising income 	High	<ul style="list-style-type: none"> - Delivering the Payment Programme to make paying easier, more accessible and 	Resources	<p>This risk continues to remain medium although the following work has been undertaken:</p>

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
<p>If income (all included traded, council tax, grants) is not maximised, then this could lead to financial pressures and an inability to deliver services.</p> <p>Failure to collect invoiced income.</p>		<ul style="list-style-type: none"> - Targets and KPIs regularly monitored - Benchmarking fees and charges with other LAs - Commercial pipeline 		<ul style="list-style-type: none"> efficient. - Delivering functionality to issue electronic debt reminder notifications to recover ASH Sundry debt. - Implementation of commercial microsite and new CRM/CMS platform to facilitate payment upfront and booking capability for seamless delivery of services and better customer experience (Customer Experience Programme). - Improve understanding of traded services income and expenditure. - Development of a debt prevention and recovery strategy 		<p>The Payments Programme introduced a new face to face payment channel in April 2020 to make it easier and more convenient for customers, that are not using electronic payment channels, to pay their bills.</p> <p>A Traded Services Forum meeting took place to support upskilling of colleagues across the council.</p> <p>Work is continuing with the Commercial Team to look at opportunities to increase income.</p> <p>The Customer Experience programme has successfully procured a supplier for the implementation of CRM and is in the process of procuring the CMS supplier.</p>
<p>CR03 - Fraud/Corruption</p> <p>If there are ineffective internal controls and governance arrangements in place this could lead to the Council being subjected to an incident of organised or high value fraud, bribery and/or corruption, resulting in financial and reputational loss.</p>	<p>High</p>	<ul style="list-style-type: none"> - Fraud awareness training - Whistleblowing policy - Anti-Fraud strategy and action plan - Reporting to GPC/EMT - Pursue maximum sanctions in line with policy and regulations - Adequately resourced and qualified internal audit and anti-fraud service - Annual review of anti-fraud policies and procedures - Annual audit plan and implementation of recommendations - Ongoing rigour to ensure that audit actions are implemented in a timely way 	<p>High</p>	<ul style="list-style-type: none"> - Participation in anti-fraud exercises, including the National Fraud Initiative and a data matching pilot lead by Cifas. - Development of apprentices to enable succession planning within the team. - Improved Fraud Awareness eLearning module now available. - Participating in pilot exercise to share financial fraud intelligence with financial institutions. - Dedicated Counter Fraud support being provided to Housing Assessment & Advice Team. - Continue to carry out pre-award assurance checks for the Small Business Grant Fund 	<p>Chief Executive</p>	<p>We recognise that there is an inherently high risk and likelihood of fraud in emergency management situations, primarily due to the decrease in the levels of staffing, redeployment of staff to new areas and the difficulty that services may have in delivering services which will lead to temporary changes in the control environment.</p> <p>We have been mitigating this increased risk by issuing advice to Heads of Service concerning changes to controls processes, followed up by telephone contact.</p> <p>We are continuing to carry out targeted post-event assurance checks on the Small Business Grant Fund scheme to identify where fraud may have occurred and to take appropriate action.</p>

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
				<p>scheme.</p> <ul style="list-style-type: none"> - Promote proportionate use of internal controls, working with Heads of Service via our risk assurance framework. 		<p>A Counter Fraud Investigator has been seconded to help set up the Test and Trace Support Payment Scheme that provides a payment of £500 to qualifying persons who have been instructed to self-isolate.</p> <p>We will shortly be commencing a proactive exercise in conjunction with Exchequer Services to review purchasing/ procurements during the COVID-19 period for potential anomalies.</p> <p>We are drafting a Corporate Fraud Risk Register, to be used by Heads of Service when considering key fraud risks faced by their services.</p> <p>We are working with maintained schools to improve fraud awareness amongst their staff. A working group, consisting of school and council personnel is currently refining a training package specifically for schools, which will be rolled out to all maintained schools via the Hub in due course.</p> <p>We are planning a series of online training events for International Fraud Awareness Week in November.</p>

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
<p>CR04 - Information Governance</p> <p>If there are inadequate security controls and/or staff training, then this could lead to a loss, corruption, disclosure or breach of data, resulting in reputational damage, legal action and/or fines due to non-compliance with Data Protection / GDPR / PCI legislation</p>	High	<ul style="list-style-type: none"> - Data Protection Officer (DPO) in place - Mandatory E-Learning for all staff - Acceptable use policy in place - FOI team in place with regular monitor of responses - IGB board in place - Regular reminders sent to staff - Cyclical audit of governance arrangement. - Implement recommendations from GDPR internal Audit which took place in 2018/2019. 	High	<ul style="list-style-type: none"> - Communication and implementation of clear desk policy, security measures and access control - Embedding of Information Governance culture and best practice - Communicating procedures for reporting breaches 	Chief Executive	<ul style="list-style-type: none"> - FOIA internal audit for 2019/2020 complete and draft report presented to HOLS and Manager of CAIT. Audit complete – Reasonable assurance given - Clarity of retention policies and communication with all staff will be picked up by DPO in workshops. HR are also now on IGB board and are picking up information governance training issues corporately. - Communication of the right of erasure (right to be forgotten) to all staff will be picked up by DPO. - More control of documentation is being taken forward by the Data quality project - IGB have completed annual review of policies - IGB are reviewing terms of reference of board which will strengthen oversight. - New risks around disclosure of personal data due to COVID-19 measures are being managed by documenting legal basis for sharing, discussion at IGB and data sharing agreements, where appropriate. This is an area which needs to be kept under close review.
<p>CR05 – Duty of Care</p> <p>If the Council fails in its statutory duties to Adults & Children within the borough, this could result in potential harm to individuals / families, potential legal challenges and reputational damage.</p>	High	<ul style="list-style-type: none"> - Safeguarding procedures - Policies - DBS checks for staff and volunteers - Performance monitoring of contractors/partners - Multi-Agency Safeguarding Hubs - Adults & children's services combined under one directorate - Internal audit and quality assurance processes - Risk management panel - Complaints & compliments 	Medium	<ul style="list-style-type: none"> - Planned programme of audits covering children and adults safeguarding - External Inspections <p>(Internal controls help to manage and reduce risk, but risk cannot be eliminated from this area of work)</p>	People	<p><i>Safeguarding - Adults:</i></p> <p>Internal Audits for 2020-21</p> <ul style="list-style-type: none"> - Mental Health Act 1983 –AMHP - Eclipse Access Controls <p><i>Safeguarding – Children</i></p> <p>Internal Audit for 2020-21</p> <ul style="list-style-type: none"> - Unregulated Providers - Disproportionality in Out of Court Disposals - Troubled Family Grants <p>COVID-19 will impact on the Council's ability to meet statutory regulations in Adults Social</p>

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
		<ul style="list-style-type: none"> system - Assurance Board 				<p>Care, Children's Social Care and Education SEN. Government has given Local Authorities guidance on easements for delivery of services. DMT is recording all non-compliance issues for statutory regulations and reporting to Gold.</p>
<p>CR06 - Customer Demand</p> <p>If demand changes (due to changes in population, changing demographics, Brexit, political etc.) then this could result in an inability to meet service delivery</p> <p>No Deal Brexit likely to have a significant impact on the construction sector and increase in homelessness and people with no recourse to public funds If there is a failure to deliver the homelessness prevention strategy, then this will result in increased levels of homelessness and user demand for council services and temporary accommodation</p>	High	<ul style="list-style-type: none"> - Brexit panel - Eligibility criteria for services - Making Every Contact Count (MECC) for staff - Services are focussed on early help and enablement to prevent escalation of need - MyLife Portal & Eclipse implementation complete Nov 20 (HASC Transformation Programme) - Development of the Children's Portal (Children's Transformation Programme) - Models of social work practice - Smoking cessation - Sexual health - Substance misuse services - There were 203 additional places opened in September 2019 in Special Schools and 57 additional places in mainstream schools run by special schools. 	Medium	<ul style="list-style-type: none"> - Predictive analytics - Increasing SEN Places in the borough - Monitor the housing market - Improve self-serve options for customers - Build capacity in customers to resolve issues - New homelessness prevention service model and Board - New Community Solutions Hub and Project (Customer Experience Programme) addressing demand failure and prevention. 	People & Place	<p>MECC training for 500 staff commenced in August 2019.</p> <p>The department continues to monitor closely SEND numbers and future plan for schools' places to meet need; and ensure that the planned projects are completed to time to meet pupil need.</p> <p>MyLife is available and continues to be developed</p> <p>The Children's Portal (Children's Transformation Programme) was launched during July 2019 and continues to assist professionals and the public to make the right referral for either family support or child protection. The information advice and guidance section will assist professionals to sign post and the public to self-serve.</p> <p>New homelessness service model in development</p> <p>The Community Hub Solutions model is a project currently under development within the Customer Experience Programme to address demand failure and prevention.</p> <p>MyLife & Eclipse Projects (HASC Transformation Programme) - enabling clients to help themselves via the MyLife Portal and implementation of a new case management system that allows our</p>

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
						<p>specialist teams to focus and spend more time with the service users (Eclipse).</p> <p>In response to the national increase in domestic abuse referrals during the COVID-19 lockdown period, a Domestic Abuse multi-agency hub has been set up to enhance the service to support victims. The new Domestic Abuse Hub strengthens current arrangements and will help in responding to concerns quickly to reduce risks and ensure the safety of children and vulnerable adults.</p>
<p>CR07 - Loss of IT</p> <p>Failure of the Councils ICT and/or Digital systems (due to cyber-attack, hardware failure etc..) will lead to a severe disruption of service delivery.</p>	<p>High</p>	<ul style="list-style-type: none"> - Regular audits - Acceptable use policy and cyber security - Mandatory staff E-learning on acceptable use policy and cyber security policy - Business continuity plan in place and to be reviewed regularly. - Resilient infrastructure e.g. backup, data servers - Data recovery service in place 	<p>High</p>	<ul style="list-style-type: none"> - Ongoing improvement of the infrastructure Resilience through the delivery of the infrastructure programme. - Complete the new device rollout programme and ongoing hardware refresh - Complete the IT restructure and recruitment, building a procurement and contract management capability to manage supplier relationships effectively. 	<p>Resources</p>	<p>This risk continues to remain medium although the following work has been undertaken:</p> <p>Actions continue to be progressed on the infrastructure programme. In Q3 we will be complete replacing end-of-life equipment in our on-site server room. Our network will be upgraded by March 2020.</p> <p>We have conducted Inter and External penetration tests and the result highlighted a high number of vulnerabilities in the Inter test and low number in the External test.</p> <ul style="list-style-type: none"> - Remediation Programme has been developed and we are in procurement process for remedial work to resolve all outstanding security risks - Cyber security training which is mandatory – need for staff to be more aware, IGB to raise awareness; Senior Leadership Network update for all Heads of Service was delivered on 12/09/19.

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
						Customer Experience Programme has a project in delivery and on track to support the existing CRM platform should this be required as a contingency (Microsoft Global Upgrade)
<p>CR08 – Business Continuity</p> <p>If the Council is subject to a significant event that causes business interruption and fails to respond adequately, then this could lead to significant financial loss and disruption of services.</p>	High	<ul style="list-style-type: none"> - Business Continuity Management Board - Training - Adequate Insurance in place - Corporate business continuity plan in place - Departmental business continuity plans in place 	Medium	<ul style="list-style-type: none"> - Department & Service BC Plans are constantly being updated and reviewed during COVID-19 - Corporately Services and Department will be encouraged to review existing plans once lessons learnt during COVID-19 are available. 	Chief Executive	<ul style="list-style-type: none"> - The EP Team are supporting departments as needed - Ensuring critical teams are continuing to maintain appropriate services - Departments are required to complete daily SitReps which are shared with the Council's Silver and Gold Groups - Critical Service Leads are required to update the BC SitRep as and when needed - email has gone out to all service leads that have identified they use external providers/contractors requesting they make contact with them and confirm that they are still able to provide a service after the UK leaves the EU.
<p>CR09 – Emergency Incident</p> <p>If there is a failure to respond adequately following a major incident within the borough that adversely affects residents / businesses, then this may result in significant reputational damage.</p>	High	<ul style="list-style-type: none"> - Staff are adequately trained to respond - Staff volunteers to assist in responding - Out of hours response team - Incident management policies - Additional officers has led to an increase in resilience within the EP team 	Medium	<ul style="list-style-type: none"> - Strategic Training with the Emergency Planning College has been arranged for Council Golds - Tactical Training with The Emergency Planning College has been arranged for all Council Silvers and will take place later in the year 	Chief Executive	<ul style="list-style-type: none"> - London Standardisation Training has taken place, all teams are fully staffed. - The Emergency Response Management Teams consists of 9 teams and each team consist of 10 officers which includes the Council Gold - During the COVID-19 response the EMRT will continue as BAU, with a dynamic approach. -communications Team, EP Team and Council Golds have received Crisis Communications Training which was held by the Emergency Planning College
<p>CR09A – Coronavirus</p> <p>An outbreak could lead to a significant number of people being infected within a short</p>	High	<ul style="list-style-type: none"> - Flu plan tested in a multi-agency exercise last year - Business continuity plans in place and being reviewed by all departments 	Medium	<ul style="list-style-type: none"> - Continue to monitor and disseminate information from relevant agencies. - LRF meeting 11/2/20 	People	The UK is extremely well prepared for any potential outbreak of an infectious disease – we are one of the first countries in the world to have developed a test for the new virus and a team of public health experts has been

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
<p>period of time. This could lead to severe consequences including;</p> <ul style="list-style-type: none"> - Deaths to vulnerable people -Overload on Adult Social care service - Severe disruptions to services - Staff shortages 						<p>established in Heathrow Airport to support anyone travelling in from abroad who feels unwell.</p> <p>The Council has prepared for an increase in cases and just last year the Council's pandemic flu plan was tested in a multi-agency exercise.</p> <p>As part of the Customer Experience programme, Face to Face customer access is being moved to flagship libraries enabling our most vulnerable customers to receive assistance nearer their homes. This will be conducted observing the social distancing measures,</p> <p>Enfield's Local Outbreak Plan has been approved and is maintained and updated by members of the Local Authority Outbreak Control Team (OCT).</p> <p>The Council has set up a weekly Public Health Strategic Management Group to review coronavirus data. This ensures the Council maintains a strategic overview of the situation and can agree action as and when necessary</p>
<p>CR10 – Health & Safety</p> <p>If there is an avoidable incident affecting staff / public / tenants (residential & commercial) then this could lead to injury/death, legal challenge and reputational damage.</p> <p>If we do not comply with H&S requirements for buildings, then this could lead to injury/death,</p>	High	<ul style="list-style-type: none"> - H&S Procedures - Training / E-learning - Occupational Health provider - Corporate Landlord responsibilities - Housing – Cladding / Smoke alarms Electric / Gas safety - Highway maintenance - Winter Maintenance plan - Grounds Maintenance - Waste Collection 	Medium	<ul style="list-style-type: none"> - Regular reports to Corporate H&S Committee and Assurance Board - Ensuring works comply with legislation, codes of practice and contracts are performance managed - H&S to be included in decision making when setting budgets for 20/21 	Place	<p>Risk rating revised from High to Medium</p> <p>Corporate policies and processes in place to effectively manage the council's operations</p> <p>Robust risk management systems are in place to control operational risks</p> <p>Corporate training programmes are in place to ensure staff have the skills and knowledge required to operate safely and mitigate risk to relevant persons</p>

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
regulatory enforcement action and reputational damage.		- Asbestos awareness - Security/access to buildings and schools				Adequate systems are in place to manage statutory compliance across the residential and corporate Landlord portfolios with planned improvements to provide robust management Appropriate performance monitoring and reporting to provide assurance via the Corporate Health and Safety Management Plan, the Departmental and Corporate Performance reports, the Departmental and Corporate Health and Safety Committees and the Council's Corporate Assurance Board Reports to Assurance Board every other month and corporate H&S committee every quarter
CR11 - Housing If there is a failure to deliver the housing strategy, then this will result in an inadequate supply of social and private sector properties within the borough.	High	- Housing strategy in place, with teams and resources in place to deliver - Continually review policies to keep abreast of current climate and good practice	High	- Monitor housing delivery through the Housing Delivery Board - Regular meetings to monitor service delivery capacity among management and HR - We will continue to scan the horizon in order to prepare for major changes in the housing sector including: the introduction of a new Regulator for Social Housing Standards; and changes to the powers of the Housing Ombudsman such as enforcement action and a new compensation regime.	Place	Housing Strategy published. 3,500 council owned homes programme agreed. Low Yield programme lead in place. Proposals to intensify existing estate regen schemes in progress. Meridian Water Phase 2 100% affordable housing out to procurement Preparing to address the requirements to meet the regulatory standards. Reviewing complaints handling within the service – looking at organisational learning to make long term service improvements
CR12 – Major Capital Projects	High	- Close attention to recruitment	Medium	- Build in-house capacity to	Place	Unchanged. There is a detailed risk register

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
If there is a failure of key schemes (Meridian Water, Electric Quarter, Joyce Avenue and Snells Park Estates, etc.) to regenerate the borough this will lead to a reputational damage and financial loss.		and skills of council. - Using independent specialist advisors - Capital Board reporting - Ensure executive oversight of major schemes - Monthly risk reviews of all major projects		deliver GLA capacity funding - Ensure robust procurement controls and contact management by in house staff - - Improve risk registers in housing development		for Meridian Water that manages all risks and we are satisfied that the risk is still medium
CR13 – Supply Chain/Contract management The Council fails to effectively commission, procure and/or contract manage its key contractors or partners, leading to the Council being unable to deliver key services or demonstrate value for money.	High	- Contract Procedure Rules - P&C Board - Commercial board - Training - London Tender Portal - Single Contract registers for the council - Reporting non-compliance to audit committee - Performance monitoring	Medium	- Review of Contract procedure rules - Review Training - Improvement plan to ensure consistent good practice across organisation - Ongoing review and improvement to the quality of the information held on contract register	Resources	This risk continues to remain medium although the following work has been undertaken: New CPR's implemented in July 2020 with supporting manual. Training carried out to support understanding of new CPR's. Updated contract management guide has been put on the intranet. Training strategy to support the upskilling of staff in contract management drafted. Audit completed; implementation of actions ongoing. Departmental contract boards – now up and running. Supplier Resilience programme started in Place to review impact of COVID-19 on supply chain.
CR14 - Trading companies If the Council's trading companies fail or perform poorly then this will result in significant reputational damage and financial loss.	High	- Line of delegation and reserve matters for LBE shareholder decisions - Quarterly reporting of company performance against business plan targets - Annual submission of company business plans - Governance review and action plan in place	Medium	- Review training for council officers and board members - Further review of tax position Review of SLA efficiency and effectiveness - State Aid compliance review	Resources	This risk continues to remain medium. Coronavirus risks have been managed by companies and have not to date impacted performance for most. Separate risk registers for the companies have been developed which will support risk monitoring. This is shared with Assurance Board on a regular basis.

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
		<ul style="list-style-type: none"> - Council member and officer presence on all company Boards 				Audit of resourcing and management has taken place providing Reasonable Assurance with actions to be implemented over coming months
<p>CR15 - Staffing</p> <p>If the council is unable to recruit/retain highly skilled staff and/or those in high demand, then this will result in poor staff morale, reduced levels of service delivery, increased costs due to agency/interim staff and will impact statutory responsibilities.</p>	High	<ul style="list-style-type: none"> - Recruitment & selection policies reviewed - Flexible working - Mentoring schemes - Regular review of the use of agency staff - Regular review of staff absence - Benefits package - Alternate rewards - Training and development - Recruitment & Selection training for managers is live. - Departmental CPD budgets established and sit within each department 	Medium	<ul style="list-style-type: none"> - Reduce agency workers - Customer experience programme - Culture change project and forum - Social Work Apprenticeship - Staff Seminars - Technology to support flexible engaging recruitment practises. 	Chief Executive	<p>ICT discovery exercise is due to be undertaken to re-map the HR&OD ICT requirements. This would be an integrated HR payroll system, enabling us to be a modern council and giving a better candidate experience during recruitment and on-boarding.</p> <p>The agency reduction strategy has been developed; and is now being implemented. Regular update and review meetings are taking place with senior officers and the Cabinet Lead for Finance to ensure compliance.</p> <p>Future focus will include workforce planning, learning and development; and talent/succession planning.</p> <p>A greater emphasis has been placed on supporting flexible working – which will also form part of ‘Build the Change’. A draft ‘Smart Working Policy’ has been developed to support the new ways of working – giving greater flexible to working arrangements across the council. This would potentially attract more talent to the council.</p> <p>Greater emphasis to be placed on using the apprenticeship levy on existing staff</p> <p>Regular reviews of MFS in line with labour market.</p>

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
<p>CR16 - Financial Management</p> <p>If the Council fails to maintain its financial controls and or has its Statement of Accounts (SOA) qualified, then it could suffer significant reputational damage with its partners (customers, residents, suppliers and public bodies). This is because the Statement of Accounts reflects that the Council is a 'going concern'</p>	High	<ul style="list-style-type: none"> - General Purposes Committee and Assurance Board review of audit actions - Director of Finance has oversight SOA - Plan of improvement reviewed and updated to Audit & Risk Committee. - SOA - Bi-weekly meetings by 3 most senior finance officers 	High	<ul style="list-style-type: none"> - Restructure in Corporate Finance to review opportunities to strengthen team 	Resources	<ul style="list-style-type: none"> - General Purposes Committee to be updated monthly - Lead Member updated weekly - - Schools have been updated with changes. - External audit underway
<p>CR17 – Tax</p> <p>As the Council has become more complicated in its commercial arrangements, the complexity of VAT, Corporation Tax and SDLT (Stamp Duty Land Tax) has grown.</p> <p>The risk to the council from getting the partial tax exemption wrong in any year is at least a £2m hit to revenue.</p>	Medium	<ul style="list-style-type: none"> - A new monthly tax meeting takes place. - A plan of improvement is being developed to ensure that VAT in particular is being robustly monitored and so that risks are flagged early. - Finance is now involved in most SDLT decision-making conversations. - A new mailbox has been created. 	Medium	<ul style="list-style-type: none"> - The Council plans to send out a formal email to all key officers, particularly project managers about the need to seek tax advice and to ensure that all projects are opted to tax. - SharePoint will be set up with all records in one spot for all of the Council so there is one version of the truth. 	Resources	The Tax Officer is reviewing and projecting future tax liabilities to assess the options to manage the partial VAT exemption under the 5% threshold.
<p>CR18 - Civil unrest</p> <p>A confluence of significant events could cause tensions in the community that may result in violence causing injury, death, financial loss and property damage</p>	High	<ul style="list-style-type: none"> - A number of partnership meetings with the police enable a good flow of information sharing to highlight specific risks and provide an opportunity for the Council to contribute as part of wider local partnership- e.g. CCTV -heightened awareness, targeted projects 	Medium	<ul style="list-style-type: none"> - Development of pan London protocols to deal with unlicensed events. Targeted outreach, information sharing and a number of strategies including Community Safety Partnership Plan. 	People	There have been several unlicensed music events across London during the summer. London boroughs and the Metropolitan Police have agreed a protocol to respond to these. Public demonstrations in support of the Black Lives movement have taken place without incident.

Risk Title & Description	Original Risk	Existing Risk Mitigations	Current Risk	Further planned actions	Lead Department	Update 1 st October 2020
CR19 - Climate change Climate change and severe weather events may result in a disruption to delivery of services across the Council, with financial, operational, reputational and legal Consequences	High	-The council has invested heavily in the delivery of a number of flood mitigation schemes in recent years. -Declaration of climate emergency - Climate action plan	Medium	Implementation of action plan	Place	Action plan agreed and launched.

Appendix B: Combined COVID-19 Risk Register - October 2020

(Key: Recovery Group / Silver)

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
<p>CO1 – Staff Safety</p> <p>If there is a virus outbreak within staff offices, then this may cause large numbers of staff to become unwell and may endanger life</p>	HIGH	<ul style="list-style-type: none"> - Staff advised to work from home where compatible with their role to minimise number of staff on-site. - Managers reporting any cases or suspected cases among staff to the Public Health team. - Introduction of physical distancing for staff and visitors while in the Council buildings. - Risk Assessments carried out for all Corporate buildings. - Regular updates provided to staff - PPE available. 	HIGH	<ul style="list-style-type: none"> - Continued monitoring of Government advice - Additional safety and distancing measures being introduced in buildings including such as one-way systems - Guidance for individual areas on PPE provided and being updated - Cleaning of offices etc to be part of recovery workstream. - LBE TTT due to go live week commencing 12th Oct 	People
<p>CO2 – Mental Health and Wellbeing of staff</p> <p>There may be an increase in employee related mental health and wellbeing issues which impacts on the Council's ability to deliver services during the crisis and recover post crisis.</p>	HIGH	<ul style="list-style-type: none"> - Regular communication to promote health & wellbeing and support services - Virtual Team meetings to ensure colleagues are staying connected - Employee Advice and Counselling Service for specialist confidential support for staff and household members - Crisis communications strategy 	MEDIUM	<ul style="list-style-type: none"> - Departments to carry out resourcing assessment of their teams to identify areas where additional skills may be required, and where possible redeploy staff accordingly - Departments to develop plans to enable services to operate on skeleton staff if necessary. - Series of events organised by the 	Chief Executive's

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		<p>agreed by Gold and implemented.</p> <ul style="list-style-type: none"> - Dedicated crisis advice helpline for staff now open Monday to Friday 10am - 4pm - Staff FAQs in place & updated on weekly basis. Communications to staff also managed at Bronze levels - Via Silver, ensuring managers are checking in with their staff on a regular basis and prioritising welfare discussions due to high numbers working from home, self-isolating and/or acting as shield for vulnerable family member 		<p>Mental Health and Wellbeing Network</p> <ul style="list-style-type: none"> - Continue to communicate regularly with residents and staff on all matters relating to COVID-19 including latest health and safety advice. - Latest COVID-19 comms strand being push externally and internally is promoting Test and Trace. - Staff also being regularly updated on related Build the Change activity and community response initiatives through Culture Matters comms channels. 	
<p>CO3 - Loss of staff</p> <p>If there is a significant loss of staff (25%-50%) due to the virus, then the delivery of critical services could suffer</p>	HIGH	<ul style="list-style-type: none"> - Existing Staff Redeployment Process: James Smith is leading on corporate priority service planning to identify where existing staff can be redeployed from non-critical to critical service areas when/if required. Plan identifies transferrable skills, existing security checks (e.g. DBS) to ensure redeployment to appropriate roles when necessary. This has been approved by Gold and is now in effect - External Temporary Employment: Sam Buckley is leading on external recruitment via Matrix for redundant/unemployed Enfield 	MEDIUM	<ul style="list-style-type: none"> - Process in place and if further shortages apply these can be advertised on the council website in partnership with Matrix 	Resources

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		<p>residents to carry out specific roles/duties for specified periods of time.</p> <ul style="list-style-type: none"> - Services are making Sam & James aware when there are staff shortfalls so they can either re-deploy staff or look to work in partnership with Matrix through external advert. This is a live situation and so linked in to updates at Silver. Also linked they are running daily stats on HR sickness to look at any significant trends in staff absence which could impact on critical services - Public Health: Managers reporting any cases or suspected cases among staff to the Public Health team. SIT reporting mechanisms in place. MI portal adapted so that HR are receiving reports of both COVID and non-COVID related sickness. 			
<p>CO4 – Staff Visits</p> <p>There is an increased risk of staff being exposed to infection whilst attending care visits and appointments</p>	<p>HIGH</p>	<ul style="list-style-type: none"> - PPE available for staff via FM 	<p>MEDIUM</p>	<ul style="list-style-type: none"> • Corporate Health and Safety Team have reviewed COVID risk assessments and any revisions of them as requested by services • Managers responsible for keeping their COVID risk assessments under review and amend as needed (e.g. changes 	<p>Place</p>

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
				to work activity, legislation or guidance change)	
CO5 – Financial Impact on Income The pandemic may bring about an economic downturn, which could lead to a reduction in income as businesses and individuals become unable to meet their liabilities to the Council.	HIGH	<ul style="list-style-type: none"> - Monitoring of income and continuing to follow robust yet sympathetic debt collection processes. 	HIGH	<ul style="list-style-type: none"> - We are in negotiations with Central Government to see how the impact of the suspension of business rates is to be mitigated. 	Resources
CO6 – Financial Impact of Additional Expenditure If the COVID-19 expenditure exceeds the organisation's financial reserves, then we will not have sufficient funds to support activities in the medium to longer term. There is also a risk that some/all financial savings for FY19/20 and FY20/21 may not be realised	HIGH	<ul style="list-style-type: none"> - Process drawn up for tracking COVID-19 expenditure across the whole organisation (Finance). Latest budget position update should be available end of March - Authority report submitted to Director of Law & Governance to release £3m of reserves to cover current expenditure - Regular meetings taking place with North Central London group to support forecasting. 	MEDIUM	<ul style="list-style-type: none"> - North Central London Finance undertaking focussed work on Council Tax and Business Rates. - Undertaking scenario planning in the event that there's a shortfall in Government funding. - Government funding continuing to be drip fed through. Currently £35.7m of support against £61.4m of cost/lost income. Lobbying and in discussion with MHCLG. 	Resources

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
<p>CO7 – Fraud</p> <p>During times of crisis and economic downturn, the level of staffing may decrease (potentially rendering the system of internal control less effective) whilst fraud attempts increase.</p>	HIGH	<ul style="list-style-type: none"> - Services aware of the importance of internal controls. - Corporate Anti-Fraud Team active and available. 	MEDIUM	<ul style="list-style-type: none"> - Corporate Anti-Fraud Team to communicate with key services to monitor fraud attempts and to obtain assurance that controls are operating effectively. 	Chief Executive's
<p>CO8 – Loss of ICT</p> <p>If ICT team / services / capabilities go down or remote working is not available to priority services and the wider staff group, then the organisation will be significantly restricted with immediate effect in its ability to deliver critical services.</p>	HIGH	<ul style="list-style-type: none"> - ICT COVID-19 action plan for Bronze/Silver/Gold in place & monitored daily to address identified weaknesses in technical capabilities, service provision & monitor progress to resolve identified issues. - Remote working test carried out on 17/03/20 - issues identified & now resolved. All users now transferred to VPN for improved remote access. - ICT has scaled up its ability to support more than 3000 users working from home remotely and accessing key/priority applications as well as the ability to hold conference and video calls. - Issued guidance to staff on working from home and how to maximise bandwidth etc. Guidance continues to be issued via ICT intranet page with daily Tips of the Day emails to all Council staff. - ICT Business Continuity Plan has 	LOW	<ul style="list-style-type: none"> - Teams rollout and removal of Skype by Dept on going. - Guidance/Training. On-going review of Network capability with Supplier. - First wave of critical applications identified which can't be used remotely (Atrium, Synergy, Liquid Logic, Northgate, Hope & Carefirst). These have now been resolved. Prioritisation of next set of critical applications follows Silver & Gold authorisation process. - Awaiting review of Network Capability commenced 7/9/20 and completion of Infrastructure Programme during Q3/Q4 to ensure Teams rollout is complete, and network robust. - Teams rollout to all services is complete but require completion of Network Programme to ensure connectivity and capacity are 	Resources

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		<ul style="list-style-type: none"> been reviewed & is up to date - Weekend ICT service desk support terminated w/e 18/04/20 - Calls to the ICT Service Desk has stabilised. 		robust. Expected between now and end of Financial Year	
<p>CO9 – Failure of suppliers</p> <p>If LBE's external contractors who provide services on behalf of the organisation cease operating, then critical services could cease as a result, falling back to LBE to deliver under duty of care legal requirement</p>	HIGH	<ul style="list-style-type: none"> - Regular review & monitoring of existing contracts - Services in this position have been asked to identify & prepare contingencies, such as alternative suppliers on SAP, shared services with other local authorities and existing supplier contingency plans - All external contractors identified on BIAs have been contacted. Service Leads are satisfied that key suppliers have adequate contingencies in place. Emergency Planning have listed all information. 	MEDIUM	<ul style="list-style-type: none"> - Continued monitoring of contracts where suppliers are most at risks. - BCP Service Leads have been requested to continually keep in contact with external contractors ensuring that they are able to supply the service 	Chief Executive's
<p>CO10 - Reduction in Service delivery</p> <p>Service delivery may be affected if a significant amount of staff are unwell leading to delays in processing and responding to service requests.</p>	HIGH	<ul style="list-style-type: none"> - All employees able to work from home - Maintain register of employees that can be redeployed to other areas based on need and skills required - Regular information sharing with employees via email - Monitoring of absences and management of return to work within government guidelines 	MEDIUM	<ul style="list-style-type: none"> - Develop a contingency plan for a potential second wave of outbreak - Train employees to cover vacant roles as required. - Develop plans to enable services to operate on skeleton staff. 	Chief Executive's

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		<ul style="list-style-type: none"> - Business Continuity Plans and staff cover rotas ensure cover in the office is maintained 			
<p>CO11 - Supply Shortages</p> <p>If essential supplies run low within Council offices, then this could cause health & safety issues, reducing/preventing our ability and that of our partners to deliver services to our residents & vulnerable service users</p>	HIGH	<ul style="list-style-type: none"> - ICT: carrying out daily hardware stock checks to understand gaps in mobile device & accessories and identify critical users to prioritise redeployment of hardware for remote working when required via Gold authorisation process. - Procurement: (Peter Alekkou & Claire Reilly) are identifying key suppliers against critical services list to ensure suppliers have emergency plans in place regarding supply chain, and work with services to identify 2nd & 3rd tier supply chain suppliers in case of 1st tier failure. Corporate guidance drafted based on Cabinet Office guidance note for supplier relief - with Matt Bowmer for review. 	MEDIUM	<ul style="list-style-type: none"> - Procurement supplier findings & proposals to go to Matt Bowmer & Fay Hammond for review. Matt to review & share with Silver and Gold the corporate guidance for supplier relief. - Stock Monitoring still place and suppliers still able to provide stock with slightly longer lead in times - Supplier at Risk programme put in place with initial support from EY and being run through Departmental Procurement Boards - No further planned action 	Resources
<p>CO12 - Increased demand for Social Care services</p> <p>If the NHS is unable to cope with additional demands, this may place extra burden on the Council along with a general rise in demand for services</p>	HIGH	<ul style="list-style-type: none"> - Single point of contact created for each hospital on the Enfield patch with Enfield leading for NMDDX to co-ordinate health and social care response to the pandemic - Daily sitrep meetings with health and 	MEDIUM	<ul style="list-style-type: none"> - Infection control training provided via local NHS trusts to community and care home staff - Information/advice shared with providers incl. Carers/personal assistants 	People

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
due to COVID-19		<ul style="list-style-type: none"> council partners - Daily sitreps received via Public Health on infection and death rates in Enfield - Daily sitreps received via our social care providers on infection/death rates and ability to accept new referrals - Service response stepped up to seven days per week to facilitate timely discharges from hospital - Additional capacity created both for COVID-19 positive cases step down and non-positive cases - Opened two units at BW house to provide a further 20 residential/nursing beds for hospital discharges from NMDDX 		<ul style="list-style-type: none"> - DP users provided with information re access to free flu jabs and ppe for carers/personal assistants - VCS services around info/advice remobilised as part of a community response service for vulnerable and shielding people together with NHS social prescribing offer - NCL sub-region response has created 85 step up/step down beds for COVID positive cases with no admissions to care homes of people who have tested positive - Current embargos on care homes kept under review to assess suitability of lifting these to release further residential capacity (already begun but ongoing). Currently have 15% vacancy rates in care home market. - Community equipment service continues to work Mon-Sat with option to ramp up to 7 day working if needed - Gov funding (ICF) distributed to providers as per guidance 	
CO13 - Sustainability of interventions	HIGH	<ul style="list-style-type: none"> - BCP will need to be reviewed for long term impact. 	HIGH	<ul style="list-style-type: none"> - Business Unit operating models will need to be reviewed and amended 	Strategic Management

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
<p>If the current level of interventions is required for a medium to long timeframe with intermittent removal & implementation to re-flatten the infection curve, then this would be hard to sustain from both a service and financial viewpoint as the draw on resources would be significant and intensive for short periods of time and repeated frequently</p>				<p>to accommodate new ways of working both in terms of staff numbers, physical resources and budgets this is likely to be driven by demand on services and finances available. Closely linked to CO14</p>	<p>Group (Gold)</p>
<p>CO14 - Sustainability of Social Care provider markets</p> <p>If provider market is affected, then potential quarantine of homes or reduced community service with reduced availability of critical support services</p>	<p>HIGH</p>	<ul style="list-style-type: none"> - Council continues to follow PHE/government advice & distribute information regularly through comms plan to providers; - Daily ring rounds to all providers to assess staff availability, infection/death rates, PPE supplies and food supplies; BCPs requested from all providers; - IWE continue to act as Council PLR; - Single point of contact for provider queries through brokerage; - Review of current embargos on providers; - 8 additional beds opened at BW house for OP/LD clients for permanent and respite support. Two additional units opened at BW house to provide 20 residential/nursing beds; continue to escalate calls for 	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Lifting any embargos on providers to create additional capacity if it is safe to do so; - provision of temporary grant funding for residential providers - continued payment against commissioned services for community - passporting of additional Government infection control funding to community and residential providers to ensure staff wages and other infection control costs are covered including Phase 2 funding - Support additional recruitment campaigns across NCL and locally for care staff and nursing staff including through mutual aid programme 	<p>People</p>

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		PPE and co-ordinate for providers any deliveries issued through hospital sites; -		<ul style="list-style-type: none"> - Currently 270 void beds in Enfield care homes (15%) - Joint work with CCG to commission care - Free PPE through Gov portal & local supplies 	
CO15 - Supply of PPE If the supply of PPE is not managed effectively, then stock availability will reduce quickly for both LBE staff and care providers in the Borough reliant on Council provision.	HIGH	<ul style="list-style-type: none"> - Ensuring sourcing of PPE is based on volumes, lead in times, consideration regarding certification of products, and provider track record; - Sending requests to the NHS to consider incorporating into the wider NHS supply chain; - Multiple supply sources (local & regional) are in place (current levels are adequate); - Carrying out due diligence on Pan London Memorandum of Agreement adding to supply providers (short term arrangement); - Investigating CLIPPER supply options (medium term option); - Providing breakdown of PPE stock levels to Gold 3x per week; - Calling residential care providers every day to understand stock requirements. 	LOW	<ul style="list-style-type: none"> - Gov portal in place to supply free PPE - Letter sent to all direct payment users 14/10/20 informing of access to free PPE arrangements - Brexit risk register updated to reflect risk to supply chain - Stock levels maintained at least 3 months - Gov infection control funding used to procure additional supplies in line with guidance to minimise impact on council budget 	People
CO16 – Activation of BC Plans	HIGH	<ul style="list-style-type: none"> - Emergency Planning conducted 	MEDIUM	<ul style="list-style-type: none"> - Lead officers to continue to monitor 	Chief Executive's

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
<p>If BCPs have not been reviewed recently or are in place, and circumstances dictate that they must be enacted at short notice, then this could severely impact the organisation's ability to plan and address the crisis, restricting its ability to fulfil duty of care to residents.</p>		<p>update of all BPCs and presented findings to Doug Wilkinson (Silver Chair)</p> <ul style="list-style-type: none"> - Gold, Silver & Bronze groups are now in place and active - COVID-19risk register created & monitoring with Doug Wilkinson's oversight, escalations to Gold group as required - Emergency planning exercises have been carried out recently for critical services and those who have requested these. 		<p>and disseminate information from relevant agencies.</p> <ul style="list-style-type: none"> - Weekly SitReps are being sent to London Local Authority Coordination Centre. - Weekly internal SitReps are being completed and circulated to Silver and Gold - PH Strategic Management Group has been established and meets twice a week 	
<p>CO17 – Fuel shortage</p> <p>If there are fuel shortages caused by panic buying and/or delays to supply, then this will cause disruption to delivery of LBE key services as well as contributing towards civil unrest (see C011)</p>	HIGH	<ul style="list-style-type: none"> - Fuel reserves held with regular deliveries to keep fuel tanks topped up. - Operational contingency plans in place with Fleet Services National and local fuel plans in place. - Enfield identified designated fuel station is at Tesco (Ponders End) plans in place and was exercised last year - Local fuel plan in place to prioritise operations/ essential services. 	MEDIUM	<ul style="list-style-type: none"> - Continue to monitor situation locally on a weekly basis and through London Resilience Team. Fleet Services monitor daily fuel stock held at Morson Road, Pymmes Park and Trent Park and order in advance to ensure fuel stocks are constantly at optimum. All front-line services have been issued with fuel cards to use local filling stations if necessary, to preserve our own stocks should shortages arise 	People

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
<p>CO18 – Civil Unrest</p> <p>If uncertainty and tensions rise across the community, then this could lead to further panic buying, riots and disturbance</p>	<p>HIGH</p>	<ul style="list-style-type: none"> - Existing Civil Emergency Management plan in place. - Emergency Management Response Team in place with on call officers including Council Gold and Silver - Lead officers continue to monitor and disseminate information from relevant agencies. - Head of Community Safety regularly liaise with the Enfield Police Service. - 	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Liaising and sharing information with partners including emergency services via the Enfield Borough Resilience Forum. Fortnightly updates requested from Partners including the Emergency Services on the Enfield Borough Resilience Forum and shared with TMG (Silver) and SMG (Gold) - Head of Community Safety reports back to the TMG (Silver) on any issues within the borough these currently include protests and UMEs- signed UME protocol. COVID car from MPS for Enfield but limited resource for new restrictions is likely due to conflicting demands with XR etc. Not clear whether there will be compliance within community during this phase of COVID management, or whether there will be resource for LAs in terms of “Marshalling”. <p>Raised question of potential London Lockdown at MPS Planning meeting for further discussion on Nov 4th agenda will also include community tensions, Autumn Nights (crime reduction seasonal).</p>	<p>People</p>

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
				Update to be provided thereafter.	
<p>CO19 – Health and Wellbeing of community</p> <p>There may be a significant impact on the health and wellbeing of the community leading to an increase in demand for welfare and care services.</p>	HIGH	<ul style="list-style-type: none"> - Regular calls to vulnerable residents - Community Hub in place to support our most vulnerable residents with food and medical supplies. - Temporary housing supported accommodation. - Crisis communication plan in place - Webpage updated 	MEDIUM	<ul style="list-style-type: none"> - Work with Local Strategic Partnership to identify local emerging needs - Review of grants to further support the needs of the community - Deliver agreed communications plan and update/amend as needed 	Resources
<p>CO20 – Local Businesses</p> <p>The pandemic may bring about an economic downturn, resulting in business no longer being able to operate in Enfield.</p>	HIGH	<ul style="list-style-type: none"> - Grants / Business rates relief - Learn from and build upon the Business Portal, set up during COVID-19 to become a go to space for Enfield businesses - Gather data and insight to support businesses now and in the future - Create a space for small businesses to possibly highlight council support and share a forum for business interaction 	MEDIUM	<ul style="list-style-type: none"> - Liaison with Heads of Service for Economic Development, Customer Experience and Commercial to build upon existing Business Portal. - Engage with businesses to ask what they need now and in the future for Information, Advice and Guidance, including grant and bid opportunities. 	Place
<p>CO21 – Unaffordable and inaccessible space to trade and work from</p> <p>Bedroom and small businesses may</p>	HIGH	<ul style="list-style-type: none"> - Good growth fund at Fore Street Library an example of future design - Seize opportunities to create infrastructure including access to 	MEDIUM	<ul style="list-style-type: none"> - Use Fore Street Library and other builds as prototype modelling and design in keeping council properties purposeful, flexible and 	Place

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
find it difficult and expensive to find fledgling accommodation and employees may want to work elsewhere, adopting the remote working culture further - and leading to vacant spaces and buildings		strong wi-fi from wherever, whereby Enfield and neighbouring residents alongside LBE employees can work elsewhere and stay local. Thus, benefitting the local economy from disposable income spend and facilitate collaborative working.		<ul style="list-style-type: none"> relevant to Enfield business - Growth in Enfield economy and prosperity, building upon its industrial and electrical manufacturing history to a modern, flexible and affordable place of working for ICT and media businesses - Support empty shop and spaces for fledgling businesses make their way into the high street gradually, tend to be pop up and different variety to high street retailers offering diversity and interest into the high street 	
<p>CO22 – Rise in unemployment</p> <p>DWP has reported that 950,000 new claims for universal credit were made between 16 and 31 March, suggesting that a sharp rise in unemployment has already taken place (although some of these claims will also relate to people experiencing a temporary drop in income without having lost their job or closed their business).</p>	HIGH	<ul style="list-style-type: none"> - Support employers with finding the right workforce, trained and ready and plug gaps in specialised industries - Libraries already work with partners such as Maximus, DWP, JC+, THFC etc to run job fairs, training of NEETS, CV writing and a variety of job clubs - Council can increase apprentices and work placements especially keeping workforce diverse such as finding employment for adults with learning disabilities, can advise businesses on job carving etc 	MEDIUM	<ul style="list-style-type: none"> - Build upon successes and make Enfield Council a hub for supporting Enfield workforce not only for the Council but for surrounding businesses - Learn from COVID-19 agile employment procedures for residents at risk or who have lost employment through COVID-19 gaining access to Enfield Council roles - Only high as access to physical spaces to conduct support are closed. However, solution over a medium term could be virtual 	Place

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		<ul style="list-style-type: none"> - Increase training and coaching for young people such as STEM, robotics and Logistics learning - Support residents and businesses to diversify and review transferable skillsets - Learn from COVID-19 agile employment procedures for residents at risk or who have lost employment through COVID-19 gaining access to Enfield Council roles 		interviews, webinars etc	
<p>CO23 - Closure of LBE buildings</p> <p>If LBE buildings are forced to close, then some priority services may not be able to fulfil their legal obligations impacting on service delivery to residents & vulnerable service users and there will be no ability to provide face to face customer service in buildings such as Civic Centre, libraries, homelessness & social care service buildings</p>	HIGH	<ul style="list-style-type: none"> - Overall services have adapted well to moving face to face services to online/via telephone etc. - ICT: ICT testing & recent increase in remote working has demonstrated that the majority of staff can work remotely and access the systems they require. See CO1&4 for further details. Registrars Safe & Connected and Refuse & Fleet services can now work remotely (software & hardware compatible). - Libraries: Libraries have shut, moving as many services online as possible - Emergency Planning: All BCPs have been reviewed and at present all up to date. - Community Hub: Hub set up with 	MEDIUM	<ul style="list-style-type: none"> - Emergency Planning: Tariq to contact officers when BCPs are nearing review dates. - ICT - Impact has been reduced as ICT provision is such that loss of ICT at this juncture given the mitigating actions now in place would have a reduced impact on the overall risk. Stable support in place for remote working. (MS) Any issues being reviewed as part of day to day support, treating remote working as normal. - Libraries - Two Libraries are now open with restricted services but also includes face to face customer support, as per Delegated Report, phased approach, risk assessments undertaken (update 1 	Resources

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		dedicated telephone support line & CRM system, online presence with online form, call centre team, food distribution logistics & prescription delivery support to most vulnerable & shielded residents. Needs are being met. Costs are being incorporated into MHCLG reporting (Shielded and Non-Shielded Vulnerable)		August). - Community Hub - food deliveries ceased 31 July, however, transitional plans implemented already and support for Track, Test and Trace in place.	
<p>CO24 - Regeneration and housing programmes</p> <p>The pandemic is bringing about an economic downturn, which could lead to an inability to deliver the Council's ambitious regeneration and housing programmes.</p>	HIGH	<ul style="list-style-type: none"> - Development and Regeneration Board reviewing progress with schemes monthly - Ongoing review and monitoring by project managers. - Place procurement board monitoring major development/regen suppliers and partners 	HIGH	<ul style="list-style-type: none"> - Proposals for an RP framework to provide a way to engage a wider group of partners in opportunities – including if schemes stall – being put into place although will take a year. - AHP programme 2021/26 currently considering bids. - Lobbying and seeking out opportunities for regeneration funding which may not be included in the AHP programme 	Place
<p>CO25 - Emergency repairs and health and safety compliance in council housing</p> <p>If there are infrastructure failures like power during the crisis and suppliers are not in a position to carry out repairs, then Council Housing tenants and vulnerable residents could be left without lighting, heating, means of</p>	HIGH	<ul style="list-style-type: none"> - In house workforce provides resilience, government guidance in place providing clarity over means of safe access to homes. - Challenges with recruiting suitable technical staff being reviewed with HR 	HIGH	<ul style="list-style-type: none"> - Preparations underway to prepare for winter in the event of a second spike and responding to the higher impact of power and component failures. - Lift replacement and planned programme underway. 	Place

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
access etc. which could lead to further burden on emergency services and other Council services in the short term					
<p>CO26 - Excess death If death rates increase dramatically, then there will not be enough storage space in the borough for the bodies prior to cremation/burial posing a health & safety risk to residents.</p>	HIGH	<ul style="list-style-type: none"> - Identified storage containment & location in partnership with Coronial Group (Brent, Haringey, Harrow, Barnet & Enfield). - Joined with LB Haringey for excess death plan which is reviewed and discussed weekly. LBE Subgroup chaired by Sue McDaid supporting corporate & partnership approach - Additional temporary body storage was operational in Haringey for Enfield and Haringey excess deaths (and for London if needed) at peak and decommissioned end of June 2020. However additional MHCLG portacabin storage placed at Haringey for Enfield and Haringey use for the foreseeable future. Capacity deemed sufficient based on expected demand, but the capacity can be increased further if needed - In addition, the London Resilience Group overseeing London's response to COVID-19 had set up large 	MEDIUM	<ul style="list-style-type: none"> - NCL and Haringey and Enfield excess mortality groups will be reinstated when needed for second wave - Enfield will need to contribute towards the operating costs of the MHCLG portacabin located at Haringey for body storage – costs awaited - London temporary body storage regional hubs mothballed and can be recommissioned when triggered by increased excess deaths - Have plans and ability to scale up burials capacity and death registration for second wave as needed. - We are accelerating the extension at Edmonton Cemetery as traditional lawn graves are in demand here (though we have provision at our other cemeteries). 	Place

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		<p>temporary body storage hubs for London which were operational and sufficient based on expected demand. These have now been stood down but can be recommissioned if the number of deaths rise again.</p> <ul style="list-style-type: none"> - Burials capacity had increased in accordance with business continuity plan for pandemics and is sufficient to cope with current demand for increased burials. This capacity can also be increased further if needed - Communications have been sent to the faith and community leaders in Enfield about changes to the death registrations, burials and funerals in the COVID emergency - Registrars have increased capacity for death registration 			
<p>CO27 - High & fast infection rates</p> <p>If infection rates follow worst case scenario predictions, then the outbreak could lead to a significant number of people being infected within a short period of time. This could lead to severe consequences including: deaths to vulnerable people, overload on Adult Social Care service, severe disruptions to services and staff shortages (see CO2)</p>	HIGH	<ul style="list-style-type: none"> - Flu plan tested in a multi-agency exercise last year - Following & enacting central government advice to flatten infection curve as quickly as possible. - COVID-19 emergency planning now active, Bronze, Silver & Gold all live, business continuity plans being reviewed by all services - All service leads are required to 	MEDIUM	<ul style="list-style-type: none"> - All teams have undertaken 'look back' exercises which has been feedback to Gold. Local Outbreak Control Plan has been written and published on the Council website. - Online scenario planning held with schools - Seminar held with Headteachers - Letter sent to all Enfield households - Social media being used to 	People

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		<p>complete a BCM Situation Report and monitor the service on a daily basis and amend SitRep where changes to service delivery occur.</p> <ul style="list-style-type: none"> - All Directors to supply an update every day on to a SharePoint document and feedback on any issues at Silver Meetings to ensure any issues are captured and dealt with before they become any issue. 		<p>communicate messages</p> <ul style="list-style-type: none"> - Cllrs have produced videos in non-English languages - PH and Comms working to promote NHS app when launched - Continuing work with the Faith Forum - LBE TTT due to go live week commencing 12th Oct 	
<p>CO28 - Community Shielding Hub & volunteer support</p> <p>If the number of volunteers reduce significantly as lockdown eases and volunteers return to their jobs, then delivery of services which are currently dependent on volunteers for Shielded and Non-Shielded Vulnerable residents will need to be revised/re-designed to accommodate the decrease in resources available to the Hub.</p>	HIGH	<ul style="list-style-type: none"> - Recovery phase Gold meeting took place on 05/06/20 including Community Shielding Hub to discuss mitigating actions and plan for recovery phase. 	LOW	<ul style="list-style-type: none"> - Understand what post-lockdown support requirements are for Shielded and Non-Shielded Vulnerable 	Resources
<p>CO29 - Lockdown / Quarantine</p> <p>If restrictions on movement increase within and outside of London resulting in lockdown or quarantines, then it will be difficult to deliver essential services and staff will not be able to move around the Borough/outside of London</p>	HIGH	<ul style="list-style-type: none"> - Library based services which suit online have been moved to digital accordingly. - Community Hub: Hub set up with dedicated telephone support line & CRM system, online presence, call centre team, food distribution logistics & prescription delivery support to most vulnerable & shielded residents 	MEDIUM	<ul style="list-style-type: none"> - Work with Emergency Services partners to ensure Council services can still be delivered during lockdown/quarantine. This will be kept under review and monitored via Silver group. - Sub-regional group established to provide consistency across NCL area, includes Met Police with 	TMG - Silver

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		<ul style="list-style-type: none"> - Critical services previously requiring face to face interactions have been moved to online/telephone with suitable work arounds to ensure continued service provision during crisis. - Transport remains in place and Council key workers have received letter authorising their continued circulation around the Borough along with ID card provision 		<p>Borough Commander in attendance and London Councils.</p>	
<p>CO30 - Prolonged school closures</p> <p>If schools close for a number of months, then LBE staff with children may not be able to work due to lack of childcare which will impact on the organisation's staff capacity to deliver essential services.</p>	HIGH	<ul style="list-style-type: none"> - Schools have reopened to look after children of parents who are key workers & parent/carers of vulnerable pupils. They have stayed open during the Easter holidays. London Councils have clarified which local authority roles this applies to and this has been circulated to staff. LBE has provided letters of support to school/childcare providers as required - For non-key workers, those who can work from home will now do so and ICT remediation works are complete to facilitate this, as well as those services who previously didn't have access. - Understood that parents will not always be available during business 	MEDIUM	<ul style="list-style-type: none"> - No further planned actions currently required 	People

Risk Ref - Title Description	Initial Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department
		<p>hours, will be working evenings & weekends, so any downtime to network etc. will be communicated in advance</p> <ul style="list-style-type: none"> - All managers asked to ensure they accommodate parents who must work from home - Options for annual leave & unpaid leave also communicated to staff, although working from home where possible is preferable 			
<p>CO31 - Local Lockdown</p> <p>If a local lockdown is enforced, there will be restrictions on movement within and outside of the Borough making it difficult to deliver essential services.</p>	High	<p>16.10.2020 - Staff have been issued with letters from the Chief Executive identifying them as critical workers to enable travel to work for essential services to be maintained. This will also enable childcare/ schooling places to be secured to further enable essential workers to attend workplace.</p>	Medium	<ul style="list-style-type: none"> - Work with Emergency Services partners to ensure Council services can still be delivered if a local lockdown is enforced. - This will be kept under review and monitored via Silver group 	TMG - Silver
<p>CO32 - Second wave</p> <p>If there is a "second wave" of COVID-19, this will result in significant additional pressures on the Council's resources.</p>	High		Medium	<ul style="list-style-type: none"> - This will be kept under review and monitored via Silver group - Gatekeeping in homelessness will be necessary if we are to contain costs 	Place

Appendix C: Short-Term Brexit Risk Register, Day 1-100 - October 2020

Risk Ref / Title / Detail / Description	Original Risk	Existing Risk Mitigations	Current Risk	Further Planned Actions	Lead Department / Target Date	Updates October 2020
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<p>BR0 – Preparedness</p> <p>Inadequate preparations made by the Council in the event of a “No Deal” Brexit will result in significant disruption to services.</p>	<p>HIGH</p>	<ul style="list-style-type: none"> - Brexit Panel set up, Terms of Reference agreed - Panel membership includes Police, London Fire Brigade and North Middlesex Hospital. - Part of the London wide “Brexit” group -Budget of £210k available. Spend £8k in 2018-19 (devices); £70k commitment for CAB advice agreed. 	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Continue to liaise with regional/national partners to ensure readiness and feed relevant local information to Government as requested. - Ensure prompt circulation of new information to Panel members for action/information - Proposal pending for areas of potential future commitment (communication team and staffing resource) 	<p>CEX Ongoing</p>	<ul style="list-style-type: none"> - Actions ongoing
<p>BR1 – Fuel shortage</p> <p>Fuel shortage caused by panic buying and/or delays to supply, causes disruption to key services</p>	<p>HIGH</p>	<ul style="list-style-type: none"> - Fuel reserves held with regular deliveries to keep fuel tanks topped up. - Operational contingency plans in place - National and local fuel plans in place 	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Plans to prioritise operations/ essential services in place. - Continue to monitor situation via Single Point of Contact network to regional/national guidance 	<p>PLACE Ongoing</p>	<ul style="list-style-type: none"> - Actions ongoing
<p>BR2 – Medicine and supplies shortages</p> <p>Delay in access to medicines and/or shortage of supply may result in increased costs and disruption in service (including vaccinations and PPE) and increased poor health (including COVID-19)</p>	<p>HIGH</p>	<ul style="list-style-type: none"> - NHS national co-ordination centre leading on this issue and will update when information becomes available. - Overview of flu vaccination availability by HWB -Panel is attended by North Middlesex Hospital representative 	<p>HIGH</p>	<ul style="list-style-type: none"> - Further updates to brought back to the meeting as information becomes available. -NHS representatives: - Chase Farm - NCL CCG (Clinical Commissioning Group) Barnet, Enfield and Haringey Mental Health (BEHMHT) - North Middlesex Hospital invited to attend 	<p>PEOPLE Ongoing</p>	<ul style="list-style-type: none"> - Risk rating increased to High (previously Medium) Actions ongoing - Further details added to risk description. - More formalised discussions with NHS representatives have been ongoing.
<p>BR3 – Civil Unrest</p> <p>Uncertainty may cause panic buying, riots and disturbance</p>	<p>HIGH</p>	<ul style="list-style-type: none"> - Existing emergency plan in place - Gold command in place 	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Lead officers to continue to monitor and disseminate information from relevant agencies. 	<p>CEX, PEOPLE Ongoing</p>	<ul style="list-style-type: none"> -Risk rating increased (previously Low) due to current tensions

<p>BR4 – Staffing</p> <p>Uncertainty of the Brexit process may lead to staff disruption/absences.</p>	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Unlikely to see any issues until 2020 - No concerns raised by staff or management 	<p>LOW</p>	<ul style="list-style-type: none"> - Can be added to regular QA officer contact questions with providers in ASC - All ASC staff and providers given information/advice and support with helping staff to apply for settled status 	<p>PEOPLE</p>	<ul style="list-style-type: none"> - Actions ongoing
<p>BR5 – Funding in first quarter post Brexit</p> <p>Temporary delay on EU direct funding/grants scheduled to be received in first quarter post Brexit.</p>	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Exposure currently at a very low level with no disruption expected 	<p>LOW</p>	<ul style="list-style-type: none"> - No further actions planned, Risk currently at an acceptable level 	<p>Not applicable</p>	<ul style="list-style-type: none"> -No change
<p>BR6 – Anxiety and stress</p> <p>Increased levels of anxiety and stress amongst population and staff may lead to an increase in demand on services.</p>	<p>HIGH</p>	<ul style="list-style-type: none"> - Crisis communication plan in place - Webpage updated 	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Deliver agreed communications plan and update/amend as needed 	<p>CEX Ongoing</p>	<ul style="list-style-type: none"> - Actions ongoing
<p>BR7 – Community offer</p> <p>Inadequate provisions and/or communications by LBE regarding services offered to facilitate transition post Brexit for EU residents of the Borough</p>	<p>HIGH</p>	<ul style="list-style-type: none"> -Council has agreed to provide some community support via its 4 flagship libraries -LBE & Citizens Advice Bureau to deliver joint community offer services to local people. -Funding for Citizens Advice Bureau agreed on 9 April 2019 to enhance services to local people. 	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Citizens Advice Bureau offer at our flagship libraries being promoted as part of our overall Brexit information campaign. -Enfield Town and Palmers Green are in a good position, additional work required with Edmonton Green and Ordnance Road libraries. 	<p>RESOURCES Ongoing</p>	<ul style="list-style-type: none"> - Actions ongoing

<p>BR8 – Supply chain</p> <p>Disruption to supply chain may cause adverse effects on delivery of services & essential equipment e.g. PPE and/or increased costs.</p>	<p>HIGH</p>	<ul style="list-style-type: none"> - Analysis of existing emergency suppliers identified no issues - Will continue to maintain at least 12 weeks of PPE stock to mitigate against possible future supply shortages 	<p>LOW</p>	<p>Extensive exercise being carried out on critical suppliers to identify any potential issues</p>	<p>CEX Ongoing</p>	<p>-Existing strategies that have been put into place have now been noted</p>
<p>BR9 – Compliance of Data and Applications</p> <p>Data transfers between the UK and EU / US may not be legal or compliant and could be open to challenge.</p>	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Data Protection Officer in place - Regulatory framework will be unaffected - All data and applications held by existing suppliers is hosted in the UK, or is under contracts relying on standard contractual clauses which will continue to be valid post-Brexit. - All new cloud based data will be hosted on UK servers 	<p>MEDIUM</p>	<p>- Discussion ongoing to migrate existing cloud based data to UK servers.</p>	<p>CEX / RESOURCES Ongoing</p>	<p>- Actions ongoing</p>
<p>BR11 – Housing checks and immigration right to rent. Impact of updated guidance.</p>	<p>LOW</p>		<p>LOW</p>	<p>- Housing representative to be invited to future meeting</p>	<p>PLACE Ongoing</p>	<p>- To be discussed</p>
<p>BR12 - Welfare</p> <p>Increased costs and supply shortages may lead to a fall in the standard of welfare, including food insecurity & fuel poverty,</p>	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Regular donations made by the Council to the food banks - Monitor homelessness applications closely 	<p>LOW</p>	<p>- Additional funds will be made available to local food banks if necessary.</p>		<p>- To be discussed further.</p>

<p>BR13 - Additional care requirements</p> <p>There may be increased health care costs due to elderly British nationals returning to the UK who require more support.</p>	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Activity, performance and spend data reviewed monthly in place; - Regular investigation of abnormal spikes in activity in place; - Risks & pressures identified as part of a monthly activity spend rollforward process feeding into MTFP process 	<p>MEDIUM</p>	<ul style="list-style-type: none"> - Explore option of creating a flag on Eclipse for identification of repatriating residents - Question to be included as part of the care act assessment process 	<p>PEOPLE Ongoing</p>	<p>- Actions ongoing</p>
<p>BR14 – Local Businesses</p> <p>Brexit may compound the economic effects of COVID-19, resulting in business no longer being able to operate in Enfield.</p>	<p>HIGH</p>	<ul style="list-style-type: none"> - Grants / Business rates relief - Translate the learnings and build upon the Business Portal set up due to COVID-19 to become a go to space for Enfield businesses 	<p>HIGH</p>	<ul style="list-style-type: none"> - Create a space for small businesses to possibly highlight council support and share a forum for business interaction - Gather data and insight to support businesses now and in the future 	<p>RESOURCES Ongoing</p>	<p>-New risk identified and added to register</p>

London Borough of Enfield**General Purposes Committee****26 November 2020**

Subject: **Audit and Risk Management Service Progress Update**

Cabinet Member: **N/A**
Executive Director: **Ian Davis, Chief Executive**

Key Decision: **N/A**

Purpose of Report

1. The Audit and Risk Management Service Progress Update Report (Annex A) summarises:
 - the results of the work that the Audit and Risk Management Service has undertaken during the period 1 April 2020 to 16 October 2020
 - the continued work of the Head of Internal Audit and Risk Management in collaboration with the internal Assurance Board to target limited audit resources at the highest priority Corporate and Schools' services
2. Progress has been made in delivering the 2020/21 Internal Audit plan, with 63% of reviews having commenced. Of these, 12% have been finalised. This compares to 55% commencement and 26% completion in October 2019. Work on starting the 2020/21 audit plan was delayed due to the impacts of Covid-19.
3. Whilst we continue to make progress in delivering the plan, it should be noted that a risk remains of not having sufficient assurance work on which to base the annual Head of Internal Audit opinion. We will continue to update the Committee on this risk.
4. Since the audit plan was agreed by the General Purposes Committee in July 2020, one audit has been cancelled and two further audits have been added to the plan.
5. Seven audits have been completed since the start of the year. Six were grant certifications or management letters and therefore an assurance opinion was not given. The remaining audit was given a *Limited* assurance opinion.
6. With the support of the Assurance Board, there has been a substantial improvement in the implementation of agreed actions over recent months. Tracking of agreed actions arising from internal audit work has confirmed that

managers have implemented 64% of high priority and 52% of medium priority actions that were due to be implemented by 16 October 2020. A summary of overdue high and medium risk actions at 16 October 2020 is also presented.

7. The report also includes the latest performance metrics for the Insurance Team at 30 September 2020, together with details of significant insurance claims, current abuse claims and key litigated successes. Due to Covid-19, most litigation has come to a standstill this year and only one claim has been listed for trial in December 2020.
8. The Council, in line with other organisations, has not received any Covid-19 related claims. However, in the meantime, it is important that the Council follows all Government guidance and ensures key decisions and the reasoning behind the decisions continue to be documented.
9. It is expected that the insurance industry will impose premium increases and restricted cover going forward due to Covid-19. An actuarial review is currently underway, and this will inform the value of our Insurance Fund as well as suggesting improvement to our insurance programme.
10. We do not expect Brexit to affect our insurance programme due to the global nature of the industry and also the fact that widescale Brexit impact reviews have been undertaken to ensure the industry is well placed to serve the British market.

Proposal

11. The General Purposes Committee is requested to:

- note the work completed by the Audit and Risk Management Service during the period 1 April 2020 to 16 October 2020 and the key themes and outcomes arising from this work
- provide feedback on the contents of this report

Reason for Proposal

12. In line with the Council's Internal Audit Charter which is based on the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to regularly update the General Purposes Committee on the work of the Audit and Risk Management Service through periodic and annual reports.

Relevance to the Council's Plan

Good Homes in Well-Connected Neighbourhoods

13. An effective Audit and Risk Management Service helps to provide assurance over any risks that might adversely affect the delivery of good homes in well-connected neighbourhoods.

Safe, Healthy and Confident Communities

14. An effective Audit and Risk Management Service is an essential management tool which will help the Council achieve its objectives to sustain safe, healthy and confident communities.

An Economy that Works for Everyone

15. An effective Audit and Risk Management Service will help the Council achieve its objectives in building a local economy that works for everyone.

Background

16. In line with the Council's Internal Audit Charter which is based on the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to regularly update the General Purposes Committee on the work of the Audit and Risk Management Service through periodic and annual reports.
17. These reports should include details of audit activities with significant findings along with any relevant recommendation. Periodic information on the status of the annual audit plan should also be included.
18. The Internal Audit Plan for 2020/21 was submitted to and agreed by the General Purposes Committee on 23 July 2020.
19. This report summarises the work completed by the Audit and Risk Management Service between 1 April 2020 and 16 October 2020.

Main Considerations for the Council

20. Any large complex organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate risks it may face.
21. The Audit and Risk Management Service supports management in the identification and mitigation of risks as part of its work.

Safeguarding Implications

22. There are no safeguarding implications arising directly from this update from the Audit and Risk Management Service.

Public Health Implications

23. Whilst the risk registers are produced to identify risks to Public Health (among other issues) and enable preventative action to be undertaken, there are no Public Health implications arising directly from this update from the Audit and Risk Management Service.

Equalities Impact of the Proposal

24. Corporate advice has been sought regarding equalities and an agreement has been reached that it is not relevant or proportionate to carry out an equalities impact assessment/analysis for this report.

Environmental and Climate Change Considerations

25. There are no environmental and Climate Change considerations arising directly from this update from the Audit and Risk Management Service. However, Climate Change has been identified in the 2020/21 Audit Plan, which recognises the risk posed and the priority that climate action is now being given within the Council.

Risks that may arise if the proposed decision and related work is not taken

26. Any large complex organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate risks it may face.
27. The Audit and Risk Management Service supports management in the identification and mitigation of risks as part of its work and therefore, if this work is not carried out, reviewed and followed up, the Council faces the risk of legal, financial and reputational loss.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

28. N/A

Financial Implications

29. Section 151 of the Local Government Act 1972 requires that every local authority in England and Wales should “make arrangements for the proper administration of their financial affairs”. The Chief Finance Officer (Section 151 Officer) in a local authority must lead the promotion and delivery, by the whole authority, of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently, and effectively. The role of the Section 151 includes ensuring that the systems and processes for financial administration, financial control and protection of the authority’s resources and assets are designed in conformity with appropriate ethical standards and monitor their continuing effectiveness in practice. The Accounts and Audit Regulations 2003 (England and Wales), requires that a ‘relevant body shall maintain an adequate and effective system of internal audit of its accounting records and its system of internal control’.
30. The role of audit supports this by undertaking a review of the controls in place, the Internal Audit plan sets out in partnership to achieve this by:

31. Ensuring that the authority puts in place effective internal financial controls covering codified guidance, budgetary systems, supervision, management review and monitoring, physical safeguards, segregation of duties, accounting procedures, information systems and authorisation and approval processes.
32. Ensuring that these controls are an integral part of the authority's underlying framework of corporate governance and that they are reflected in its local code.
33. In this context, the Internal Audit plan is developed in partnership with the wider organisation, seeking to focus on areas of the greatest risk in order to ensure that the appropriate controls are in place and where controls are found to be inadequate plans to address these are implemented.

Legal Implications

34. The Council's chief finance officer (the 'Section 151 officer' – section 151 Local Government Act 1972) has statutory status and is responsible for financial administration. The chief finance officer is also under a statutory duty to issue a formal report if s/he believes that the Council is unable to set or maintain a balanced budget (the 'section 114 report' (section 114 Local Government Finance Act 1988)).
35. The Accounts and Audit Regulations 2015 (the '2015 Regulations') places an obligation on local authorities to maintain a system of internal audit whereby it:
 - (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
 - (b) ensures that the financial and operational management of the authority is effective; and
 - (c) includes effective arrangements for the management of risk.
36. The internal audit service must be effective in order to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.
37. Each financial year the council must conduct a review of the effectiveness of the system of internal control required by regulation and prepare an Annual Governance Statement.
38. This report addresses the statutory obligations for local audit processes in compliance with the 2015 Regulations.

Workforce Implications

39. There are no workforce implications arising directly from this update from the Audit and Risk Management Service.

Property Implications

40. There are no property implications arising directly from this update from the Audit and Risk Management Service

Other Implications

41. N/A

Options Considered

42. Given the requirements of the Public Sector Internal Audit Standards, no other options were considered.

Conclusions

43. The General Purposes Committee is requested to:

- note the work completed by the Audit and Risk Management Service during the period 1 April 2020 to 16 October 2020 and the key themes and outcomes arising from this work
- provide feedback on the contents of this report

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Date of report 11 November 2020

Appendices

Annex A: Audit and Risk Management Service Progress Update

Background Papers

None

Annex A



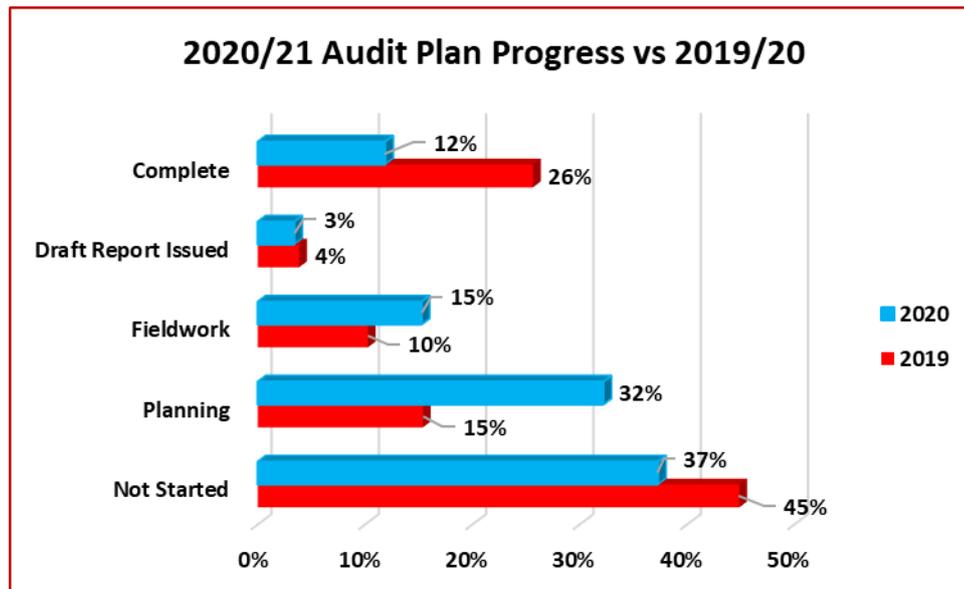
Audit and Risk Management Service Progress Update October 2020

Internal Audit

During the period 1 April 2020 to 16 October 2020, the Internal Audit team has commenced 37 assignments (63% of the current plan) of which 7 (12%) have been completed. For the same period in 2019, 43 audits (55%) had commenced and 20 (26%) had been completed.

The following chart summarises the 2020/21 progress compared to 2019/20:

Chart 1: 2020/21 Internal Audit Progress vs 2019/20



Due to the impacts of Covid-19, the audit plan was started later this year than in 2019/20. The time was spent finalising 2019/20 audits, updating our schools' work programme and undertaking training and, when possible, planning 2020/21 audits.

Whilst we continue to make progress in delivering the plan, it should be noted that a risk remains of not having sufficient assurance work on which to base the annual Head of Internal Audit opinion. We will continue to update the Committee on this risk.

Changes to the 2020/21 Internal Audit Plan

Since internal audit plan was approved by the General Purposes Committee in July 2020, one audit has been cancelled and two audits have been added.

The cancelled audit is:

Table 1: Cancelled Audits

Department	Audit	Reason for Cancellation
PLACE	Capital Works and Building Control	Agreed with management to defer to 2021/22. Interim assurance will be presented to the Assurance Board during 2020/21.

The additional audits are:

Table 2: Additional Audits

Department	Audit
RESOURCES	Enfield Stands Together
PEOPLE	Enfield County School for Girls – Schools Direct Grant Certification

A revised version of the audit plan is attached at **Appendix A**.

Completed Audits

Seven audits have been completed so far this year and these are summarised below:

Table 3: Completed Audits at 16 October 2020

Department	Title	Assurance Level
PEOPLE	Unregulated Placements	LIMITED
PLACE	BEGIN Grant	N/A- Grant Certification
PLACE	Bus Service Operators Grant	N/A- Grant Certification
RESOURCES	IT Software Procurement	N/A – Management Letter
PEOPLE	Troubled Families Grant - June	N/A – Grant Certification
PEOPLE	Troubled Families Grant - July	N/A – Grant Certification
RESOURCES	Enfield Stands Together – Just Giving	N/A – Management Letter

No audits with *Limited* or *No* assurance opinions have been issued since the last meeting.

Managers’ progress with implementing internal audit actions

The Internal Audit and Risk Management team is responsible for tracking managers’ progress with the implementation of internal audit actions.

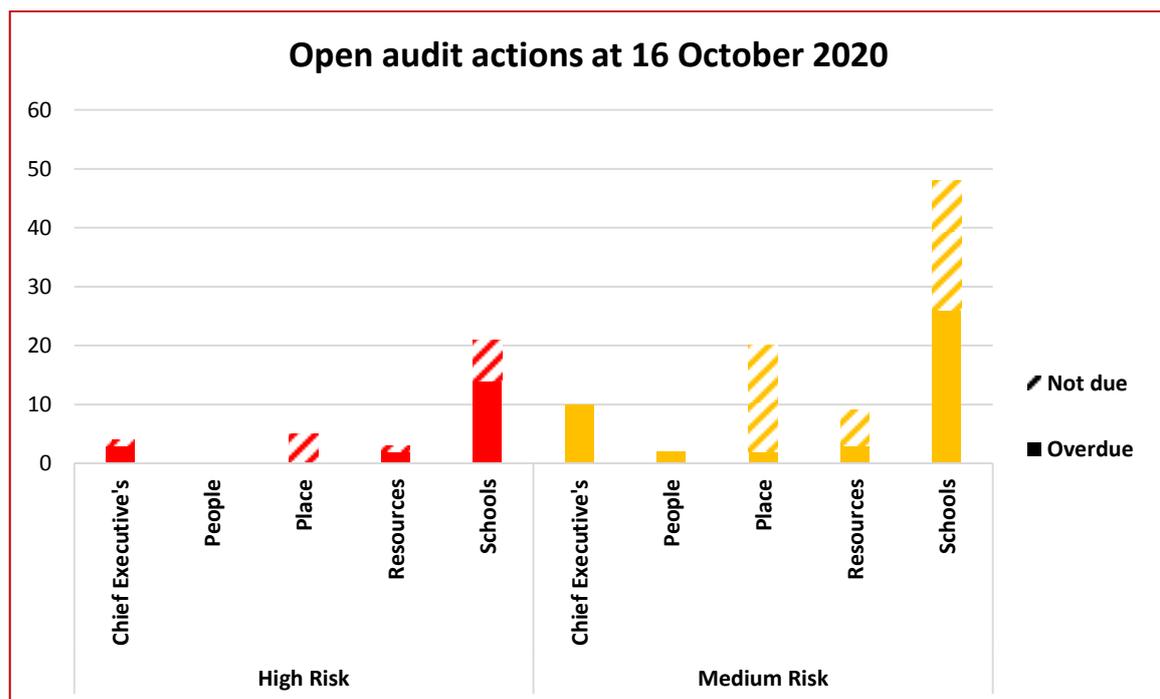
At 16 October 2020, 142 actions identified from the work of Internal Audit remained open. 36% of high risk and 48% of medium risk actions have not been fully implemented by their original due date and are classified as overdue (shown by the solid coloured part in the graph below).

Details of the overdue non-school high risk actions are provided in **Appendix B** and details of the overdue non-school medium risk actions are detailed in **Appendix C**.

In relation to outstanding schools’ actions, we are following the recently introduced escalation process. The effectiveness of this process will be reported at a future meeting. Due to Covid-19 and the additional pressure that has put on schools, we did not start following up outstanding actions until the autumn term and so haven’t seen the process through to its conclusion yet.

Progress within departments is shown in the following chart:

Chart 2: Managers’ progress with implementation of agreed audit actions



The Assurance Board continues to review the progress of action implementation including holding supplementary meetings to focus on specific areas.

Internal Audit Quality Assessment

The performance of the Internal Audit service for 2020/21 to 16 October 2020 is shown in the following table:

Table 4: Internal Audit Quality Assurance Measures

KPI / Quality Metric	Target	Actual (Average)
Days from end of fieldwork to issue of draft report	15	11
Days from receipt of management comments to issue of final report	10	3
Level of satisfaction score with audit work	80%	100%
% of the audit plan delivered to draft report stage	95% (by 31 March)	15%

Insurance

Key Performance Indicators

Performance of the Insurance Team against 2020/21 KPIs is summarised in the table below:

Table 5: Insurance Key Performance Indicators

KPI / Quality Metric	Target	September Actual
% of new claims responded to within 24 hours	95%	91%
% of other correspondence processed within 10 days	80%	81%
Data accuracy - % of claims data correctly input into insurance database	90%	93%
Repudiation rate	65%	61%

Significant claims

Current open high value claims (£75k and over) are summarised below:

Table 6: Significant Insurance Claims

Incident date	Department/Service Area	Circumstances	Total Reserve
22/10/2018	Waste/Parks	Motor Collision	£78,301
12/03/2019	Highways	Trip	£80,000

Incident date	Department/Service Area	Circumstances	Total Reserve
01/09/2017	Housing	Stress	£87,500
01/04/1972	Housing	Mesothelioma (Asbestos)	£120,000
22/09/2015	Housing	Slip on stairs	£136,810
10/09/2012	Trees	Subsidence	£143,500
08/08/2016	Highways	Paving trip	£103,000
20/11/2014	Highways	Paving trip	£276,595
11/09/2016	Property	Fire	£350,000
14/03/2013	Schools - Secondary	Injury due to glass	£420,000
05/08/2018	Waste/Parks	Fall from height	£500,000

Abuse Claims

Current abuse cases notified to the Insurance Team are summarised in the table below:

Table 7: Current Abuse Claims

Incident year	Department/Service Area	Notification date	Allegations/Circumstances	Total Reserve
2018	Safeguarding	08/07/19	Abuse (no formal claim – disclosure only)	£10,000 (own Solicitors costs)
2007	Safeguarding	10/07/19	Failure to remove	£65,000
1982	Schools - Secondary	12/09/18	Historic abuse	£70,000
2012	Safeguarding	17/08/12	Abuse	£175,000
1982	Schools - Secondary	22/01/18	Historic abuse	£100,000
2011	Safeguarding	21/08/19	Failure to remove	£205,000
2017	Safeguarding	19/05/20	Failure to remove	£560,000

Litigated Successes

The team's key litigated successes in 2020/21 are provided in the table below:

Table 8: Key Litigated Successes

Department/Service Area	Incident Date	Type of Claim & Claimant Allegation	Outcome	Reserve
Highways	30/03/2015	Public Liability Paving Trip	Claim discontinued pre-trial	£46,500
Transport Operations	21/05/2019	Motor Changing lanes - collision	Claim discontinued pre-trial	£17,000
				£63,500

Attempts are made on all discontinued claims to recover the Council's defence costs

Due to Covid-19 most litigation has come to a standstill this year. Courts are slowly opening, and cases are starting to be listed for trial. At present the Council only has one claim listed for trial this calendar year, in December 2020.

Issues relating to Covid-19

- **Following Government advice**

Insurers have advised that we should not deviate from any Government advice in relation to Covid-19. The Insurance Team has provided advice to all schools in relation to key points they must consider. We have also confirmed with corporate decision making bodies that all meetings and decisions have been documented and that these can be made available in the event of a claim.

- **Future increases in premiums/restrictive cover**

Generally, we are expecting insurers to impose premium increases and restricted cover in light of Covid-19.

Zurich Insurance, our Building Insurance and Motor Insurance provider, has confirmed that from 1 October 2020 they are applying a Communicable Disease exclusion. This should not affect our policies currently insured with Zurich.

The Council's liability insurer (QBE) is currently reviewing all its business and re-insurance provision. We have provided detailed information to QBE in relation to the specific risks associated with Bridgewood House.

Whilst it is a little early to say whether QBE will apply a similar exclusion to Zurich's Communicable Disease exclusion, we understand that QBE are reviewing the entirety of the Council's risks. As the Council has only one care home, we hope that the overall risk will not be deemed high or will not be considered one which has an overall elevated exposure in relation to disease (specifically Covid-19).

- **Actuarial review**

In order to consider the possible implications of Covid-19 and to ensure that the Council is prepared for any changes in its insurance programme (whether that is increased premiums or restricted covers) an actuarial review of the Insurance Fund is currently taking place. This review will ensure that the Council has sufficient funds to meet any claims. The actuary will also be able to comment on the wider market trends that may affect the Council's insurance programme. We are expecting the actuary to report back to the Council in November with his findings.

- **Covid-19 related claims**

At present the Council has not received any Covid-19 related claims. Furthermore, we are currently unaware of any claims submitted by other authorities to insurers/solicitors.

Renewal Process

In addition to the actuarial review we have also started the renewal process this month, approximately two months earlier than usual, to ensure that any concerns or questions insurers may have in relation to specific risks can be addressed in full.

The Council's current insurers (and indeed those insurers who cover local authority/public sector risks) appreciate that a local authority is unable to eliminate all risks, however, they are more concerned with how these risks are managed. At the previous tender we were able to highlight some of the excellent work that takes place in numerous departments to manage specific risks and details relating to sound risk management will be included on a pro-active basis for the 2020/21 renewal.

Brexit

We do not expect Brexit to impact our insurance processes due to the global nature of the industry and also the fact that widescale Brexit impact reviews have already been undertaken to ensure the industry is well placed to serve the British market.

Appendix A

2020/21 Audit Plan Status

Department	Title	Audit Status
Chief Executives	Legal	Planning
Chief Executives	Mayors Accounts	Fieldwork
Chief Executives	Members Ethics	Deferred to 2021/22
Chief Executives	Recruitment	Planning
Chief Executives	IR35 Follow Up	Planning
Chief Executives	Organisational Development	Not started
Chief Executives	Energetik	Not started
Cross Cutting	Schools Financial Monitoring	Fieldwork
Cross Cutting	Adult Social Care/Financial Assessments - Follow Up	Draft report issued
Cross Cutting	Contract Management Follow Up	Not started
Cross Cutting	Remote Working – IT	Planning
People	Troubled Families Grant Claims – May	Cancelled
People	Troubled Families Grant Claims – June	Completed
People	Troubled Families Grant Claims – July	Completed
People	Troubled Families Grant Claims - August	Cancelled
People	Troubled Families Grant Claims - September	Not started
People	Troubled Families Grant Claims - October	Not started
People	Troubled Families Grant Claims - November	Not started
People	Troubled Families Grant Claims - December	Not started
People	Troubled Families Grant Claims - January	Not started
People	Troubled Families Grant Claims - February	Not started
People	Troubled Families Grant Claims – March	Not started
People	Unregulated Placements	Completed
People	Disproportionality in Out of Court Disposals	Not started
People	Mental Health - AMHP Service	Fieldwork
People	Eclipse	Planning
People	West Grove Primary School	Not started
People	Oaktree School	Planning

Department	Title	Audit Status
People	Starks Field Primary School	Fieldwork
People	Broomfield Secondary School	Fieldwork
People	George Spicer Primary School	Not started
People	St Paul's CE Primary School	Cancelled
People	Hazelwood Schools	Not started
People	St Ignatius College	Cancelled
People	Bush Hill Park Primary School	Not started
People	St Ignatius College and St Anne's Catholic High School for Girls - Joint Procurement	Not started
People	Enfield County School for Girls – Grant Certification	Fieldwork
Place	BEGIN Grant	Completed
Place	Cleaning Contract	Planning
Place	Housing Repairs and Maintenance	Planning
Place	Community Infrastructure Levy (CIL) and Neighbourhood CIL	Planning
Place	Meridian Water – HIF	Planning
Place	Bus Service Operators Grant (BSOG)	Completed
Place	Local Transport Capital Funding Grant	Cancelled
Place	Capital Works and Building Control	Cancelled
Place	Housing Compliance - Safety Checks and Management of Lift Maintenance	Planning
Place	Meridian Water - Procurement Strategy	Planning
Place	Climate Change	Not started
Place	Meridian Water – Contract Management	Not started
Resources	General Ledger Follow Up	Not started
Resources	Direct Payments	Planning
Resources	Accounts Payable	Planning
Resources	Council Tax	Fieldwork
Resources	National Non-Domestic Rates (NNDR)	Fieldwork
Resources	Treasury Management	Planning
Resources	Supplier Resilience	Planning
Resources	Web Content Accessibility Guidelines 2.1 (WAGC 2.1)	Not started
Resources	Cloud Management – IT	Planning
Resources	Cyber Security – IT	Planning
Resources	Digitalisation – IT	Planning
Resources	IT Software Procurement	Completed
Resources	Local Authority Test and Trace Service Support Grant	Not started
Resources	Enfield Stands Together – JustGiving	Completed

Department	Title	Audit Status
Resources	Procurement Social Value	Not started
LATC	HGL - Lettings Agency	Not started
LATC	HGL - Property Services Purchasing	Draft report issued

Overdue High Risk Audit Actions at 16 October 2020

Chief Executive's Department

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Leavers	Process Governance	<p>a) The starter and leaver process will be reviewed under the ownership of the HR and IT Services.</p> <p>b) HR Ownership will cover the overall process governance and documentation across the organisation. IT Ownership will cover the implementation of a unified IT provision and system that supports this process, so it supports a single journey for the organisation including the ability to identify at individual level the user's status, network and systems access and ICT assets assigned to that user.</p> <p>c) This will also include ability to provide access for reporting either via a self-reporting tool or using the council's chosen reporting functionality Power BI</p> <p>d) While the implementation is defined and projects delivered, the existing reporting using SAP, Service Management Tools, Active Directory and Microsoft Office 365 console will be used to provide on-going information to facilitate reviews of compliance.</p> <p>e) The risk will be captured on the Risk Register and reviewed monthly until the implementation above is completed</p> <p>f) To support this review, we will also use the Customer Experience Programme to endorse the approach and monitor progress</p>	31 Mar 2020	<p>Update June 2020</p> <p>Following the audit, a review commenced of the Service Management Tool that the organisation used (Service Now) with a view to changing the product to one which was designed around process and was affordable and supportable in house.</p> <p>In line with the strategy to initially do it to ICT first, a proof of concept on the Service Tool commenced at the end of March 2020 but has been delayed due to Covid-19.</p> <p>As a result of these delays and the urgency to review the Leavers process in light of the increased Remote Working, ICT are undertaking additional short and medium terms actions to mitigate the risks. The ICT Risk Register and ICT Work Programme will be updated to reflect this.</p>	30 Sept 2020
Equalities	Monitoring & Reporting -	<p>a) External Reporting In accordance with Section 153 of the Equality</p>	30 Sept 2020	Update October 2020	1 Feb 2021

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
	Governance	<p>Act:</p> <ul style="list-style-type: none"> -Information will be published annually on how the Council is fulfilling its Equality Duty; -One or more equalities objectives will be agreed and published; -The Council will review the Equality webpage and ensure that out of date documents are removed and repopulated with current information. Going forward this will be reviewed regularly to ensure staff, residents and other interested parties are kept informed. <p>b) Internal Reporting</p> <ul style="list-style-type: none"> -An agreed set of performance indicators will be developed and used to monitor performance. This will be approved and regularly monitored by the Board. -Requirements for monitoring and reporting will be included in the Equality, Diversity and Inclusion Policy. 		<p>a) An annual report is published each year on the website on how Enfield Council is fulfilling its Equality Duty, under S153. Once the new equalities policy has been approved by Full Council in January, the policy will be published on the internet. Subsequently, the previous equalities policy and objectives will be removed. The website will continue to be regularly reviewed by the Corporate Strategy Service and Corporate Equalities Board.</p> <p>b) In the draft Equalities Policy, we state that the Corporate Equalities Board will review progress made towards achieving our equalities objectives annually. In the action plan, we have included measures of success and the Corporate Equalities Board will review progress against these measures of success.</p>	
Part Owned Company Audit Follow Up	Investor Level Monitoring of Management Information	<ol style="list-style-type: none"> 1. The upcoming Shareholder Board Terms of Reference review will include consideration of the Board's role in overseeing partially owned companies. Amendments will be recommended to Cabinet to approve. Each company will be required to report quarterly on the base template currently utilised for wholly owned companies. Governance Principles will require this to be written into Shareholder Agreements for future ventures. 2. Regulatory compliance will be monitored for all companies on a pre-determined regular basis by theme (e.g. Teckal compliance for all companies, State Aid compliance for all 	31 May 2020	<p>Update September 2020</p> <p>Cabinet timetables were disrupted by Coronavirus and as such this is still outstanding. Performance monitoring will incorporate Montagu LLP as of this quarter. Advice from the Monitoring Officer is that Regulatory Review will only need to go to Cabinet if issues are identified; if not it will be reported to the Monitoring Officer for his information. New dates for these are 31st October for monitoring reports, and 31st December for regulatory review.</p>	31 Dec 2020

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
		companies, etc). These items will be added to the Shareholder Board forward work plan.			

Resources Department

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Payroll	Lack of payroll reconciliations	If reconciliations are not performed, then the Council will not have assurance over the completeness or accuracy of payroll data in the General Ledger. This could lead to financial misstatement.	30 Sept 2020	Update, September 2020 Will be included in quarterly reconciliation list and subject to same timings of production.	30 Sept 2020

Medium Risk Actions Overdue > 1 Year at 16 October 2020

People

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Request for Funding (RFF)– end to end process	Roles and responsibilities	The full process will be documented, and processing guidance produced to effectively align the process to the new structure and ensure clarity in roles and responsibilities. This will then be effectively communicated to staff dealing with the RFF process.	1 Jan 2018	<p>Update August 2020</p> <p>This was not completed due to there being outstanding aspects of ContrOCC but the RFF is being modified again and further guidelines are being drafted.</p>	TBC
Request for Funding (RFF) – end to end process	Performance monitoring and management information	<p>a. In developing new systems to support the RFF process, information requirements will be defined to ensure that reports can be run that identify process issues and anomalies, such as long outstanding POs that relate to the RFF process. Requirements gathering for report definition will be undertaken and link to mapping of codes and other business requirements.</p> <p>b. Mitigating controls will be considered to support the process before systems are changed, such as creating a central log of all RFFs created.</p>	1 Dec 2017	<p>Update August 2020</p> <p>a. Not completed due to it being a ContrOCC outstanding action</p> <p>b. Mitigating controls will be considered to support the process before systems are changed, such as creating a central log of all RFFs created.</p>	TBC

Chief Executive's Department

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Compliance with GDPR	A lack of a centralised view of the retention and disposal of paper records	<p>1. Perform a gap analysis of the Corporate Records Managers' responsibilities with respect to record retention across all areas of the business. This should be followed by addressing the gaps in responsibilities and assigning stakeholders for each service area.</p> <p>2. Assess the benefits of centralising versus decentralising the ownership of paper records disposal. Following that, the current retention roles and responsibilities should be updated to reflect that decision.</p>	31 Aug 2019	<p>Update November 2020</p> <p>The retention schedule and policy is being reviewed by the Digital Services Information Governance Team/ DPO, and the Records Manager, and a draft to be presented at next Information Governance Board (IGB) meeting on 27 November 2020. This will address the digitising and on- going storage of paper records, and disposal en masse by 31st December 2020.</p> <p>The Print Strategy is under review (in light of remote working and less use) that is being informed by the Build the Change Programme, which is also adapting to which spaces and buildings are in use and in what order. Once that is finalised before Christmas - we will then revisit the SharePoint project including the digitising of paper and will use the policies at IGB to underpin this.</p> <p>The Data Quality policy was completed and implemented October 2020.</p>	31 Dec 2020
Compliance with GDPR	A lack of employee awareness of data retention responsibilities	<p>1. Design and implement an annual refresher-training course to remind all Council employees of their data retention obligations.</p> <p>2. Design and implement assurance activities, such as random spot-checks and/or audits, on the Council's data retention procedures to ensure employees are implementing procedures according to the Records Management Policy.</p>	31 Aug 2019	<p>Update October 2020</p> <p>Action 1 is complete.</p> <p>Data retention is included in the annual e-learning mandatory GDPR course. The full data retention schedule document is also available on iLearn.</p> <p>Quarterly reports are shared with key stakeholders on a quarterly basis. Learning information updates</p>	1 – Complete 2- TBC

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
				<p>have been and will continue to be shared on an ongoing basis across the Council using a variety of media platforms. L&OD will continue to work with ICT Information Governance to ensure Data retention and GDPR learning is kept up to date.</p> <p>Action 2 remains outstanding.</p>	

Resources

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Compliance with GDPR	A lack of GDPR safeguards on all relevant systems and data duplication	<ol style="list-style-type: none"> 1. Review results of system assessments to ensure: <ul style="list-style-type: none"> • All systems within the Council are captured • A proportionate action plan is designed and implemented for each relevant system. 2. Review the existing Data Privacy Impact Assessment (DPIA) to ensure a GDPR safeguard assessment is triggered for new and updated systems. 3. Design and implement a process to search for existing vendors in the archive before creating a duplicate record. 	30 June 2019	<p>Update November 2020</p> <p>Creation of ICT Information Governance Team in Jan 2020 to ensure that compliance is recorded across all systems and owners - to include a planned engagement approach with each business systems owner to mitigate risk and raise awareness.</p>	31 Dec 2020

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GENERAL PURPOSES COMMITTEE – WORK PROGRAMME 2020/21

Item	23 July 20	15 Oct 20	26 Nov 20	14 Jan 21	4 March 21	22 April 21
Annual Statement of Accounts/Governance Statement	Unaudited Accounts & Draft AGS 2019/20	2019/20 Final accounts Update 2019/20 Final Pension Fund Accounts	Final audited accounts & AGS ISA260 Update & Sign off of Pension Fund Accounts 2019/20	SOA – Action Plan - Verbal Update	SOA – Action Plan - Report	SOA – Action Plan - Report
BDO report on Statement of Accounts		LBE Audit Update Report 2019/20 & verbal update Pension Fund Audit 2019/20	LBE Audit Completion Report 2019/20 & Pension Fund Audit Completion Report 2019/20			
BDO - Annual Audit & Fees Letter (including audit & inspection plan)				LBE Fee Letter 2019/20 & Pension Fund Fee Letter 2019/20	Audit Plan 20/21 – Council main Account & Pension Audit Plan 2020/21 Annual Audit Letter 2019/20 (LBE & Pension Fund).	
Treasury Management Strategy & Prudential Indicators				Council & Borrowing		
Capital Expenditure & Sensitivity of Interest Rates						
Contract Procedure Rules – Review & Waivers						Contract Procedure Rules Waivers Report & Update on procurement spend
Audit Committee Annual Report		19/20 Annual Report.				
Regulation of Investigatory Powers Act 2000 (RIPA) – incl legislative changes	(if applications to consider)			Update	Update	Update
Housing Dev Approach to Identifying Risk & Management						Joanne Drew report
Information Governance &					IGB Annual Performance	

Document Retention					Yearly update – 2020/21 & GDPR Implementation	
Financial Resilience & Managing the Savings				Update on Financial Resilience/Managin g the Savings - Finance		
Universal Credit Implementation						
Local Authority Trading Companies						Update
Debt Recovery Process						
Brexit Risk for Local Authorities						
Brokerage Report - Update		Report				
Cyber & Technology Security	Report		Update			
Meridian Water Update						
Electoral Services Update			Update			
Polling District Review			Report			
Council's Counter Fraud Strategy – items to be confirmed and allocated <ul style="list-style-type: none"> Counter Fraud & Corruption Strategy Money Laundering Policy 	20/21 Counter Fraud Strategy & Operational Plan					Anti-money Laundering Policy & Guidance and Whistle Blowing Policy
Risk Management Reviews – items to be confirmed and allocated <ul style="list-style-type: none"> Risk Management Strategy Corporate risk register update Departmental risk registers Specific risk monitoring Promotion of risk awareness 	1. Corporate Risk Register 2. 20/21 Risk Strategy & Operational Plan 3. Covid 19 – Risk Register	Corporate Risk Register Covid 19 Risk Register	Corporate Risk Register Brexit Risk Register	Corporate Risk Register	Corporate Risk Register	Corporate Risk Register
BDO specific reports – items to be confirmed and allocated <ul style="list-style-type: none"> Accounts Audit Approach Memorandum Use of Resources Audit Grants Certification Data Conversion Review Value For Money 	1. Progress Report				LBE Audit Plan 2020/21 & Pension Fund Audit Plan	Grants and Returns Certification Report 2019/20

<ul style="list-style-type: none"> Review of Financial Resilience 					2020/21	
<p>Internal Audit & Investigations – Progress Report</p> <ul style="list-style-type: none"> Update of audit plan progress Key risk findings Investigations undertaken Sanctions & prosecutions Results achieved Whistleblowing Policy Internal Audit Plan 	<ol style="list-style-type: none"> Internal Audit Annual Report 19/20 Counter Fraud Annual Report 2019/20 Internal audit plan 2020/21 2019/20 Annual Schools Audit Report 					<p>Draft Internal Audit Plan 2021/22</p> <p>& Internal Audit Progress Report 2020/21</p>
<p>External Audit (BDO) – Progress Report</p>						

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